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Volume

1

Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Michel Côté

public accounts of canada

1987

Volume I

Summary Report and Financial Statements

Canada

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To Her Excellency

The Right Honourable Jeanne Sauvé,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1987.

All of which is respectfully submitted.

Donald Mazankowski,
President of the Treasury Board.

OTTAWA, OCTOBER 1, 1987

To The Honourable Donald Mazankowski,
President of the Treasury Board.

In accordance with the provisions of Section 55(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1987, to be laid by you before the House of Commons.

Respectfully submitted,

Michel Côté,
Receiver General for Canada.

OTTAWA, OCTOBER 1, 1987

To The Honourable Michel Côté,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1987.

Under Section 55(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A financial overview and an eight-year summary of the Government's financial transactions; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure and accumulated deficit, of the assets and liabilities of Canada and of the use of appropriations, together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of Estimates and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1987. They are, however, dated August 14, to allow for the closing and audit of accounts.

Respectfully submitted,

Georgina Wyman,
Deputy Receiver General for Canada.

OTTAWA, OCTOBER 1, 1987

VOLUME 1

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial overview and an eight-year summary of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of budgetary revenue;

SECTION 5: review of Estimates and appropriations;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of consolidated specified purpose accounts;

SECTION 8: analysis of loans, investments and advances;

SECTION 9: analysis of specified purpose accounts;

SECTION 10: analysis of other liabilities;

SECTION 11: analysis of foreign exchange accounts;

SECTION 12: analysis of unmatured debt; and,

SECTION 13: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 28)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

SECTION 1

1986-87
PUBLIC ACCOUNTS

Financial Overview and Supplementary Financial Information

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INTRODUCTION

This section provides an overview of the financial operations of the Government of Canada. The financial transactions of the Government are set out in summary form, with comparative figures for the previous seven years. The financial transactions are provided in accordance with the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

The statements reflect the accounting basis introduced in the February 1986 Budget whereby the transactions of certain specified purpose and other accounts are reported as part of budgetary transactions rather than non-budgetary transactions. These include the Exchange Fund Account, the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and the Oil Export Charges Revenue Sharing Account. In addition, loans to developing countries are recorded as a budgetary expenditure, and revenue and expenditure are reported net of transactions internal to the Government.

FINANCIAL OVERVIEW

This part provides an overview of the Government's financial operations. More details are provided under "Supplementary Financial Information" in this section and in Section 2 of this volume.

1986-87—THE YEAR IN RETROSPECT

The Deficit and the Net Debt

The fiscal year 1986-87 closed with a deficit of $30,605 million, a reduction of $3,799 million from the 1985-86 deficit of $34,404 million. The year-over-year reduction in the deficit reflects continued strength in economic activity and the impact and timing of past budget measures. As a percentage of Gross Domestic Product, the deficit declined to 6% from 7.2% in 1985-86 and from 8.6% in 1984-85.

The 1986-87 reduction in the deficit has resulted in a reduction in the rate of growth of the accumulated deficit or net debt. As at March 31, 1987, the net debt was $264,101 million or 13.1% above the March 31, 1986 level of $233,496 million, as compared to a 17.3% increase in the net debt for the 1985-86 fiscal year.

Table 1.1 sets out the deficit and net debt over the last eight fiscal years, both in absolute terms and as a percentage of Gross Domestic Product for the calendar year ending in that fiscal year.

TABLE 1.1

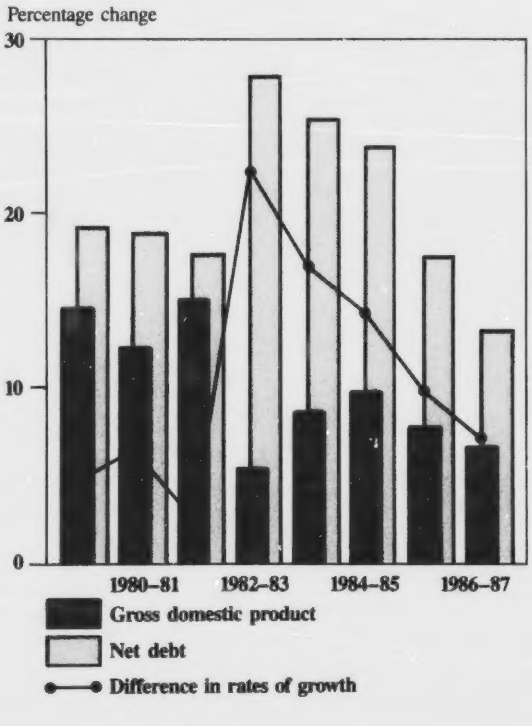
DEFICIT AND NET DEBT
(in millions of dollars)

Year ended March 31	Budgetary deficit	% of Gross Domestic Product	Net debt	% of Gross Domestic Product
1980	11,501	4.2	72,159	26.1
1981	13,522	4.4	85,681	27.6
1982	14,872	4.2	100,553	28.2
1983	27,816	7.4	128,369	34.3
1984	32,399	8.0	160,768	39.6
1985	38,324	8.6	199,092	44.7
1986	34,404	7.2	233,496	48.7
1987	30,605	6.0	264,101	51.8

Chart A compares the rate of growth of net debt with the rate of growth of Gross Domestic Product for the last eight fiscal years.

CHART A

GROSS DOMESTIC PRODUCT AND NET DEBT



Factors Affecting the Deficit

The reduction in the deficit largely reflects the strength in the economy, which has resulted in higher revenues and has restrained the growth in expenditures. As well, savings from the expenditure reduction initiatives put in place since the fall of 1984, coupled with the impact of tax measures introduced in the May 1985 and February 1986 budgets, also contributed to the improvement in the deficit outcome for 1986-87.

The largest component of budgetary revenue, personal income tax, accounted for about one-half of the total increase in revenue. About three-quarters of this increase in personal income tax revenue was attributable to the strong advances in employment with the remainder due to the impact of past budget measures. Strong advances in consumption, coupled with the broadening of the sales tax base and increases in the sales and gasoline tax rates, resulted in higher sales and excise taxes while higher profits in the non-energy sector, as well as the impact of past budget measures, contributed to the increase in corporation income tax. Unemployment insurance contributions were also up. In addition, non-tax revenue was higher reflecting a substantial increase in Exchange Fund Account profits which resulted partly from increased gold sales and partly from reduced valuation losses. The increase in non-tax revenue also reflected capital gains on assets sales resulting from the Government's policy of privatization with respect to the sale of Canadian Arsenals, Canadair and shares of the Canada Development Corporation.

On the expenditure side, program expenditures advanced by 4.6%, while public debt charges increased by 4.8%. The increase in program expenditures largely reflected higher payments under social assistance programs, increased assistance to farmers, as well as higher spending under defence and foreign aid. Spending on other components of program expenditures remained restrained, reflecting the strength in the economy as well as Government initiatives for cost reductions through better management and the streamlining of expenditures through a reduction and rationalization of selected program expenditures. The substantial improvement in public debt charges reflected both the control over the growth in financial requirements as well as lower interest rates.

Table 1.2 sets out movements in revenue, expenditure and the deficit over the last eight fiscal years.

TABLE 1.2

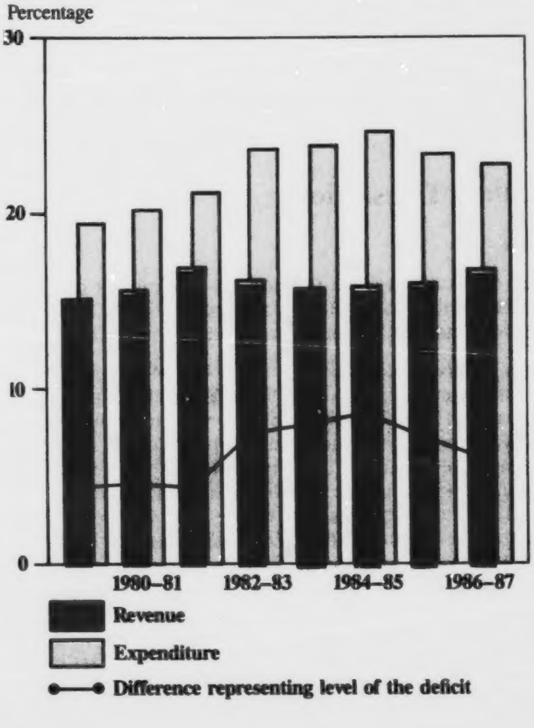
REVENUE, EXPENDITURE AND THE DEFICIT
(in millions of dollars)

Year ended March 31	Revenue	% change over preceding year	Expenditure	% change over preceding year	Deficit
1980	41,921	13.7	53,422	8.0	11,501
1981	48,775	16.3	62,297	16.6	13,522
1982	60,001	23.0	74,873	20.2	14,872
1983	60,705	1.2	88,521	18.2	27,816
1984	64,211	5.8	96,610	9.1	32,399
1985	70,891	10.4	109,215	13.0	38,324
1986	76,830	8.4	111,234	1.8	34,404
1987	85,783	11.7	116,388	4.6	30,605

Chart B compares the levels of revenue and expenditure expressed as percentages of Gross Domestic Product over the last eight fiscal years and shows the trend in the deficit over that period.

CHART B

REVENUE AND EXPENDITURE AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT



Financial Requirements

As a result of the $3,799 million reduction in the deficit and a $4,904 million increase in net receipts from non-budgetary transactions, financial requirements excluding foreign exchange transactions were down $8,703 million in 1986-87, at $21,567 million. In addition, there were $6,390 million of requirements for 1986-87 foreign exchange transactions, bringing total 1986-87 financial requirements to $27,957 million. These requirements were financed by a $27,831 million increase in unmatured debt transactions, and a $126 million running down of cash balances.

Table 1.3 sets out the financial requirements over the last eight fiscal years.

TABLE 1.3

FINANCIAL REQUIREMENTS
(in millions of dollars)

			Financial requirements		
Year ended March 31	Budgetary deficit	Non-budgetary transactions	Excluding foreign exchange transactions	Foreign exchange transactions	Including foreign exchange transactions
1980	- 11,501	1,369	- 10,132	- 443	- 10,575
1981	- 13,522	3,628	- 9,894	927	- 8,967
1982	- 14,872	5,626	- 9,246	558	- 8,688
1983	- 27,816	4,014	- 23,802	- 640	- 24,442
1984	- 32,399	7,198	- 25,201	414	- 24,787
1985	- 38,324	8,516	- 29,808	2,423	- 27,385
1986	- 34,404	4,134	- 30,270	5,626	- 24,644
1987	- 30,605	9,038	- 21,567	- 6,390	- 27,957

Source/requirement (-).

Budgetary Transactions

Revenue

Total budgetary revenue increased $8,953 million or 11.7% to $85,783 million in 1986-87. Tax revenue increased $8,262 million while non-tax revenue increased $691 million.

Personal income tax revenue increased $4,870 million or 14.8% compared to 12.8% in 1985-86. About three-quarters of the growth in 1986-87 was accounted for by the strength in the economy, with the remainder due to past budget measures. These measures included the elimination of the federal tax reduction in 1986, the restriction of the indexation of the personal income tax exemptions and tax brackets to the annual increase in the Consumer Price Index that exceeds 3% beginning in 1986, the imposition of a 5% and 10% surtax on basic federal tax in excess of $6,000 and $15,000 respectively, effective July 1, 1985 to December 31, 1986, and the introduction of the 3% surtax on basic federal tax effective July 1, 1986. The impact of these measures was partially offset by the introduction of the refundable sales tax credit.

Corporate income tax collections were $9,885 million in 1986-87 or $675 million (7.3%) above the 1985-86 level of $9,210 million. The increase in corporate tax collections reflects higher profits in the non-energy sector as well as the impact of past budget measures.

Unemployment insurance contributions grew 9.6% or $839 million in 1986-87 due to strong employment growth over the fiscal year, as well as an increase in the level of insurable earnings.

Sales and excise taxes and duties increased $2,905 million or 18% to $19,048 million in 1986-87. Increases of one percentage point in the federal sales tax rates, effective January 1, 1986 and again April 1, 1986, broadening of the tax base and an increase in consumer and business spending in 1986 account for the $2,627 million or 28.1% increase in sales tax revenue in 1986-87. The 2.2% increase in excise duties and other excise taxes reflects increases in alcohol and tobacco taxes in 1986-87. Customs import duties increased to $4,187 million in 1986-87, a 5.4% increase over 1985-86 due to the temporary imposition of tariffs on specific U.S. imports, effective June 6, 1986 to February 19, 1987, and continued growth in imports in 1986.

Energy-related tax revenue was $1,383 million lower at $1,965 million compared to $3,348 million in 1985-86. The elimination and phase-out of the various energy-related taxes, as stipulated under the Western Energy Accord and subsequent elimination of the petroleum and gas revenue tax, effective October 1, 1986, account for the decline in energy revenue. The decline in energy revenue was offset by a $550 million increase in gasoline excise tax revenue reflecting increases in the gasoline excise tax rates.

Non-tax revenue increased by $691 million in 1986-87 from the 1985-86 level of $5,223 million, reflecting a $871 million increase in Exchange Fund Account profits.

Expenditure

Total budgetary expenditure in 1986-87 increased 4.6% to $116,388 million compared to increases of 1.8% in 1985-86 and 13% in 1984-85. Total program expenditures—that is, total Government spending excluding public debt charges—also increased by 4.6% or $3,937 million in 1986-87 to $89,730 million.

Public debt charges rose $1,217 million, or 4.8%, to $26,658 million in 1986-87. Interest rates on average, were well below the 1985-86 average levels which in large measure accounted for the decline in the growth rate of public debt charges from 13.3% in 1985-86.

The Social Development envelope accounts for about 61% of program expenditures and includes such programs as old age security, unemployment insurance benefits, Established Programs Financing, the Canada Assistance Plan (CAP), family allowances, courts and correctional services, job creation and training, social and economic assistance to native peoples, housing, veterans benefits, and other social expenditures. In 1986-87, the envelope increased 5.3% or $2,750 million to $54,569 million mainly because old age security payments, including guaranteed income supplements and spouses' allowances, increased 7.3% to $13,445 million. Unemployment insurance benefits increased by $408 million and social assistance payments to native groups increased $289 million. The growth of CAP expenditures in 1986-87 was somewhat restrained due to the recovery of prior year overpayments made to the Province of Quebec.

The Services to Government envelope declined $471 million or 10.6% in 1986-87. This decline was more than accounted for by last year's special payment of $791 million to uninsured depositors of the Canadian Commercial and Northland banks.

National Defence expenditures rose $912 million or 10% to $10,006 million in 1986-87. This growth reflects Canada's commitment to its NATO allies as well as special factors relating to the provision for valuation and the netting of expenditure internal to the Government.

In 1986-87, the Economic and Regional Development envelope decreased $26 million to $11,792 million. Most of this decrease resulted from the elimination or phase-out of various energy related programs as prescribed under the Western Energy Accord. Payments under the Petroleum Incentive Program declined $522 million to $948 million in 1986-87, from $1,500 million in 1985-86. The Petroleum Compensation Account recorded a surplus of $2 million in 1986-87 compared to the previous year's surplus of $136 million. Declines in expenditure were recorded in other energy-related programs as well as in the Ministry of Transport resulting from the November 1984 and May 1985 reduction exercises. Offsetting much of these declines were substantially higher payments under the various farm programs, including the Western Grain Stabilization Account, the Western Grain Transportation Act, and payments to cover operating deficits of the Canadian Wheat Board.

The External Affairs and Aid envelope increased 16.1% or $402 million in 1986-87 to $2,892 million. This increase largely reflects Canada's commitment to increase its Official Development Assistance disbursements at 0.5% of the Gross National Product and special factors relating to the encashment of notes.

The Fiscal Arrangements envelope increased by 6.1% or $361 million to $6,302 million as equalization transfer payments totalling $5,702 million were $544 million higher than last year. This largely reflects the impact of the robust economic growth in Ontario which raises the five-Province standard used in the equalization formula.

Non-budgetary Transactions

As in earlier years, the 1986-87 non-budgetary transactions provided a substantial source of funds amounting to $9,038 million. The source of funds includes $1,386 million from loans, investments and advances, $6,696 million from specified purpose accounts and $956 million from other non-budgetary transactions.

The net repayment of loans, investments and advances includes net repayments of loans by the Farm Credit Corporation ($591 million) and net repayments by the Canada Mortgage and Housing Corporation ($254 million).

Within the specified purpose accounts category, the superannuation accounts ($4,995 million) continued to provide the bulk of net receipts in 1986-87. In addition, Canada Pension Plan monies were substantial in 1986-87 ($1,556 million) reflecting principally the federal take-up of surplus funds not borrowed by the provinces ($1,342 million).

The 1986-87 net source of funds in the other non-budgetary transactions reflects a decrease in cash in transit of $225 million and a $500 million increase in the allowance for unrecorded liabilities.

Table 1.4 summarizes non-budgetary transactions over the last eight fiscal years.

TABLE 1.4

NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

Year ended March 31	Loans, investments and advances[1]	Specified purpose accounts	Other non-budgetary transactions[1]	Total non-budgetary transactions
1980	– 1,086	2,289	166	1,369
1981	– 169	3,254	543	3,628
1982	– 1,506	4,063	3,069	5,626
1983	– 502	2,817	1,699	4,014
1984	– 464	4,591	3,071	7,198
1985	709	5,124	2,683	8,516
1986	41	5,438	– 1,345	4,134
1987	1,386	6,696	956	9,038

(1) Source/requirement (-).

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides an eight-year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 1.5) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

Preceding the Detailed Statement of Non-Budgetary Transactions (Table 1.9) is a Comparative Statement of Financial Assets and Liabilities (Table 1.8) presented for the first time this year.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS[1]
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
I. **Budgetary transactions**								
A. Revenue, Table 1.6	41,921	48,775	60,001	60,705	64,211	70,891	76,830	**85,783**
B. Expenditure, Table 1.7	- 53,422	- 62,297	- 74,873	- 88,521	- 96,610	- 109,215	- 111,234	**- 116,388**
Deficit	- 11,501	- 13,522	- 14,872	- 27,816	- 32,399	- 38,324	- 34,404	**- 30,605**
II. **Non-budgetary transactions**, Table 1.9								
A. Loans, investments and advances	- 1,086	- 169	- 1,506	- 502	- 464	709	41	**1,386**
B. Specified purpose accounts	2,289	3,254	4,063	2,817	4,591	5,124	5,438	**6,696**
C. Other transactions	166	543	3,069	1,699	3,071	2,683	- 1,345	**956**
Net source	1,369	3,628	5,626	4,014	7,198	8,516	4,134	**9,038**
Financial requirements (excluding foreign exchange transactions)	- 10,132	- 9,894	- 9,246	- 23,802	- 25,201	- 29,808	- 30,270	**- 21,567**
III. **Foreign exchange transactions**[2], Table 1.10	- 443	927	558	- 640	414	2,423	5,626	**- 6,390**
Total financial requirements[3]	- 10,575	- 8,967	- 8,688	- 24,442	- 24,787	- 27,385	- 24,644	**- 27,957**
IV. **Unmatured debt transactions**[2], Table 1.10	7,880	11,160	9,377	22,401	26,620	26,831	23,530	**27,831**
Change in cash[4]	- 2,695	2,193	689	- 2,041	1,833	- 554	- 1,114	**- 126**
V. **Cash balance at end of year**, Table 1.10	3,738	5,931	6,620	4,579	6,412	5,858	4,744	**4,618**

Details can be found in other sections of this volume.

[1] Consistent with the Statement of Transactions in Section 2 of this volume.

[2] The change in unmatured debt payable in foreign currencies, –$1,800 million in 1986-87 ($4,740 million in 1985-86) has been included as part of foreign exchange transactions.

[3] Cash requirements (–).

[4] Cash decrease (–).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
I. **Budgetary transactions**								
A REVENUE, Section 4								
Tax revenue								
Income tax—								
Personal	16,808	19,837	24,046	26,330	26,967	29,254	33,008	**37,878**
Corporation	6,951	8,106	8,118	7,139	7,286	9,379	9,210	**9,885**
Unemployment insurance contributions	2,778	3,303	4,753	4,900	7,259	7,553	8,719	**9,558**
Non-resident	787	867	1,018	998	908	1,021	1,053	**1,355**
	27,324	*32,113*	*37,935*	*39,367*	*42,420*	*47,207*	*51,990*	***58,676***
Excise taxes and duties—								
Sales tax	4,651	5,355	6,148	5,842	6,561	7,592	9,345	**11,972**
Customs import duties	2,996	3,185	3,435	2,828	3,376	3,794	3,971	**4,187**
Excise duties	895	1,042	1,175	1,274	1,356	1,462	1,473	**1,470**
Other	502	570	564	685	754	850	1,354	**1,419**
	9,044	*10,152*	*11,322*	*10,629*	*12,047*	*13,698*	*16,143*	***19,048***
Energy taxes—								
Excise tax—Gasoline	421	453	436	408	386	404	729	**1,279**
Petroleum and gas revenue tax and incremental oil revenue tax		27	864	1,960	2,106	2,563	2,037	**473**
Excise tax—Aviation gas and diesel fuel							41	**213**
Natural gas and gas liquids tax		187	998	1,264	524	– 15	– 15	**1**
Oil export charges	750	842	964	626	347	677	327	
Special petroleum compensation charge			473					
Canadian Ownership special charge			786	889	805	850	229	**– 1**
	1,171	*1,509*	*4,521*	*5,147*	*4,168*	*4,479*	*3,348*	***1,965***
	10,215	*11,661*	*15,843*	*15,776*	*16,215*	*18,177*	*19,491*	***21,013***
Other tax revenue	96	99	120	132	126	107	126	**180**
Total tax revenue	37,635	43,873	53,898	55,275	58,761	65,491	71,607	79,869
Non-tax revenue								
Return on investments—								
Bank of Canada	1,084	1,459	1,853	1,879	1,744	1,852	1,880	**1,936**
Canada Mortgage and Housing Corporation	782	839	873	892	941	913	892	**866**
Farm Credit Corporation	210	243	285	346	408	452	403	**372**
Exchange Fund Account	719	850	711	435	345	224	– 505	**366**
Interest on bank deposits	244	318	701	433	395	243	278	**219**
Other return on investments	607	606	641	631	539	568	791	**475**
	3,646	*4,315*	*5,064*	*4,616*	*4,372*	*4,252*	*3,739*	***4,234***
Other non-tax revenue	640	587	1,039	814	1,078	1,148	1,484	**1,680**
Total non tax revenue	4,286	4,902	6,103	5,430	5,450	5,400	5,223	5,914
Total net revenue	41,921	48,775	60,001	60,705	64,211	70,891	76,830	85,783

TABLE 1.7

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
I. **Budgetary transactions**								
B. EXPENDITURE, Section 6								
Social development—								
Old age security benefits, guaranteed income supplements and spouses' allowances	6,320	7,418	8,585	9,643	10,406	11,418	12,525	**13,445**
Unemployment insurance benefits	3,922	4,524	5,446	9,823	9,782	10,052	10,036	**10,444**
Established programs financing—								
Insurance and medical care services	3,858	3,982	4,283	4,060	5,564	6,330	6,400	**6,607**
Education support	1,515	1,600	1,628	1,532	2,065	2,265	2,277	**2,232**
Canada Assistance Plan	1,653	1,941	2,298	2,832	3,282	3,745	3,916	**4,051**
Family allowances	1,725	1,851	2,020	2,231	2,326	2,418	2,501	**2,534**
Justice and legal	1,063	1,197	1,357	1,506	1,697	1,863	2,016	**2,177**
Social assistance—Indians and Inuit	870	1,015	1,202	1,664	1,786	1,985	1,951	**2,240**
Direct job creation and training	1,213	1,096	1,164	1,384	1,799	2,053	1,795	**1,959**
Veterans benefits	933	1,006	1,140	1,283	1,387	1,458	1,535	**1,589**
Housing	896	1,058	943	1,853	1,598	1,657	1,429	**1,454**
Television, film and radio	569	844	741	822	913	1,034	1,023	**1,028**
Other	1,707	2,420	2,985	3,691	4,025	4,261	4,415	**4,809**
	26,244	*29,952*	*33,792*	*42,324*	*46,636*	*50,539*	*51,819*	***54,569***
Economic and regional development	7,033	8,761	9,801	11,577	12,059	14,844	11,818	**11,792**
Defence	4,377	5,063	5,989	6,938	7,843	8,762	9,094	**10,006**
Fiscal arrangements	3,455	3,944	4,750	5,597	5,977	5,985	5,941	**6,302**
Services to Government	2,327	2,332	3,460	2,963	3,465	3,788	4,433	**3,962**
External affairs and aid	1,392	1,457	1,814	2,050	2,373	2,646	2,490	**2,892**
Parliament	100	130	153	169	180	196	198	**207**
Total program expenditure	44,928	51,639	59,759	71,618	78,533	86,760	85,793	**89,730**
Public debt	8,494	10,658	15,114	16,903	18,077	22,455	25,441	**26,658**
Total net expenditure	53,422	62,297	74,873	88,521	96,610	109,215	111,234	**116,388**

TABLE 1.8

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
FINANCIAL ASSETS								
LOANS, INVESTMENTS AND ADVANCES								
Crown corporations	23,283	22,962	24,709	26,551	26,962	26,222	26,310	**25,386**
Less: allowance for valuation	2,093	2,093	2,237	3,760	3,700	3,800	3,700	**3,800**
	21,190	*20,869*	*22,472*	*22,791*	*23,262*	*22,422*	*22,610*	***21,586***
Other	7,127	7,323	7,726	8,302	8,864	9,594	9,765	**9,303**
Less: allowance for valuation	3,915	3,539	4,039	4,432	5,001	5,600	6,000	**5,900**
	3,212	*3,784*	*3,687*	*3,870*	*3,863*	*3,994*	*3,765*	***3,403***
Total Net Loans, Investments and Advances	*24,402*	*24,653*	*26,159*	*26,661*	*27,125*	*26,416*	*26,375*	***24,989***
FOREIGN EXCHANGE ACCOUNTS								
International reserves held in the Exchange Fund Account	3,871	2,838	3,023	4,636	3,623	4,211	3,459	**8,212**
International Monetary Fund—Subscriptions	2,031	2,961	2,780	2,716	3,995	3,985	4,670	**4,936**
Less: International Monetary Fund—Notes payable and Special Drawing Rights allocations	2,573	3,463	3,391	3,323	4,302	4,332	5,151	**5,580**
Total Net Foreign Exchange Accounts	*3,329*	*2,336*	*2,412*	*4,029*	*3,316*	*3,864*	*2,978*	***7,568***
CASH IN TRANSIT	*1,152*	*1,845*	*1,829*	*2,565*	*1,876*	*1,882*	*1,693*	***1,468***
CASH	*3,738*	*5,931*	*6,620*	*4,579*	*6,412*	*5,858*	*4,744*	***4,618***
TOTAL FINANCIAL ASSETS	**32,621**	**34,765**	**37,020**	**37,834**	**38,729**	**38,020**	**35,790**	**38,643**
ACCUMULATED DEFICIT	**72,159**	**85,681**	**100,553**	**128,369**	**160,768**	**199,092**	**233,496**	**264,101**
TOTAL	**104,780**	**120,446**	**137,573**	**166,203**	**199,497**	**237,112**	**269,286**	**302,744**
LIABILITIES								
SPECIFIED PURPOSE ACCOUNTS								
Canada Pension Plan (Net)	836	1,009	1,179	1,344	1,496	1,707	2,218	**3,774**
Superannuation accounts (Net)	20,022	22,329	25,343	28,826	32,688	36,990	41,670	**46,665**
Government Annuities Account	1,208	1,193	1,172	1,150	1,124	1,095	1,060	**1,024**
Deposit and trust accounts	422	454	1,363	890	1,154	1,413	1,826	**1,840**
Provincial tax collection agreements account	743	1,471	1,415	1,031	1,308	1,617	1,390	**1,447**
Other	291	320	367	415	477	549	645	**755**
Total Specified Purpose Accounts	*23,522*	*26,776*	*30,839*	*33,656*	*38,247*	*43,371*	*48,809*	***55,505***
OTHER LIABILITIES	*9,350*	*10,668*	*13,721*	*16,156*	*18,538*	*21,227*	*19,693*	***20,424***
UNMATURED DEBT								
Payable in Canadian currency	67,068	78,228	87,605	110,006	136,626	163,457	186,987	**214,818**
Payable in foreign currencies	4,840	4,774	5,408	6,385	6,086	9,057	13,797	**11,997**
Total Unmatured Debt	*71,908*	*83,002*	*93,013*	*116,391*	*142,712*	*172,514*	*200,784*	***226,815***
TOTAL	**104,780**	**120,446**	**137,573**	**166,203**	**199,497**	**237,112**	**269,286**	**302,744**

TABLE 1.9

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
II. Non-budgetary transactions[1]								
A. LOANS, INVESTMENTS AND ADVANCES, Section 8								
Crown corporations—								
Lending institutions—								
Canada Deposit Insurance Corporation			- 200	60	140	- 40	- 895	**- 268**
Canada Mortgage and Housing Corporation	- 366	- 66	- 199	- 30	194	364	195	**254**
Export Development Corporation	- 44	19	52	- 40	- 5	39	64	**49**
Farm Credit Corporation	- 307	- 270	- 348	- 394	- 379	172	214	**591**
Federal Business Development Bank	- 245	101	125	145	172	157	119	**93**
	- 962	*- 216*	*- 570*	*- 259*	*122*	*692*	*- 303*	***719***
All other Crown corporations—								
Air Canada	16	13	14	16	17	18	32	**20**
Atomic Energy of Canada Limited	- 216	697	8	3	37	38	67	**19**
Canada Development Investment Corporation				- 308	5	18		
Canadian National Railway Company	- 108	- 8		- 41	- 62	2	9	**352**
Petro-Canada	- 80	- 440	- 840	- 1,354	- 660			
Other	15	275	- 359	101	130	- 28	107	**- 186**
	- 373	*537*	*- 1,177*	*- 1,583*	*- 533*	*48*	*215*	***205***
Allowance for valuation of assets			144	1,523	- 60	100	- 100	**100**
	- 1,335	*321*	*- 1,603*	*- 319*	*- 471*	*840*	*- 188*	***1,024***
Other loans, investments and advances—								
Provincial and territorial governments	44	247	28	- 41	35	67	110	**89**
National governments including developing countries	- 185	- 204	- 276	- 273	- 167	- 172	- 142	**124**
International organizations (subscriptions less notes payable)	- 134	- 110	- 166	- 213	- 335	- 378	- 220	**46**
Veterans' Land Act Fund advances less allowance for conditional benefits	43	37	29	28	31	32	31	**26**
Joint and mixed enterprises	- 43	- 65	- 6	- 58	- 10	- 111	- 93	**217**
Miscellaneous	- 29	- 19	- 12	- 19	- 116	- 168	143	**- 40**
	- 304	*- 114*	*- 403*	*- 576*	*- 562*	*- 730*	*- 171*	***462***
Allowance for valuation of assets	553	- 376	500	393	569	599	400	**- 100**
	249	*- 490*	*97*	*- 183*	*7*	*- 131*	*229*	***362***
Total loans, investments and advances after allowance for valuation of assets	- 1,086	- 169	- 1,506	- 502	- 464	709	41	**1,386**
B. SPECIFIED PURPOSE ACCOUNTS, Section 9								
Liability accounts—								
Canada Pension Plan Account	113	173	170	165	152	211	511	**1,556**
Superannuation accounts	1,966	2,307	3,014	3,483	3,862	4,302	4,680	**4,995**
Government Annuities Account	- 14	- 15	- 21	- 22	- 26	- 29	- 35	**- 36**
Deposit and trust accounts	78	32	909	- 473	264	259	413	**14**
Provincial tax collection agreements account	118	728	- 56	- 384	277	309	- 227	**57**
Other	28	29	47	48	62	72	96	**110**
Total specified purpose accounts	2,289	3,254	4,063	2,817	4,591	5,124	5,438	**6,696**
C. OTHER TRANSACTIONS, Sections 10 and 13								
Cash in transit	- 130	- 693	16	- 736	689	- 6	189	**225**
Other liabilities	296	1,236	3,053	2,435	2,382	2,689	- 1,534	**731**
Total other transactions	166	543	3,069	1,699	3,071	2,683	- 1,345	**956**
Net non-budgetary transactions after allowance for valuation of assets	1,369	3,628	5,626	4,014	7,198	8,516	4,134	**9,038**
Summary—								
Net non-budgetary transactions before allowance for valuation of assets	816	4,004	4,982	2,098	6,689	7,817	3,834	**9,038**
Allowance for valuation of assets	553	- 376	644	1,916	509	699	300	
Net non-budgetary transactions after allowance for valuation of assets	1,369	3,628	5,626	4,014	7,198	8,516	4,134	**9,038**

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[1] **Source/requirement (-).**

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
III. Foreign exchange transactions(1), Section 11								
International reserves held in the Exchange Fund Account	1,828	1,033	-185	-1,613	1,013	-588	752	-4,753
International Monetary Fund—Subscriptions	-7	-930	181	64	-1,279	10	-685	-266
	1,821	*103*	*-4*	*-1,549*	*-266*	*-578*	*67*	*-5,019*
Less: **International Monetary Fund—Notes payable**	-39	-716	2	44	-961	-32	-637	-359
Special Drawing Rights allocations	-213	-175	70	24	-18	2	-182	-70
	-252	*-890*	*72*	*68*	*-979*	*-30*	*-819*	*-429*
Unmatured debt transactions payable in foreign currencies	-2,516	-66	634	977	-299	2,971	4,740	-1,800
Total foreign exchange transactions	-443	927	558	-640	414	2,423	5,626	-6,390
IV. Unmatured debt transactions(1), Section 12								
Marketable bonds	6,417	7,834	3,000	4,989	7,281	12,379	15,584	13,337
Canada savings bonds	-1,166	-2,269	9,166	7,663	5,563	3,756	2,285	64
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18	16	240	1,351
Treasury bills	2,790	5,445	-2,395	9,750	12,575	10,600	9,650	15,000
Notes and loans	-2,528	-5	268	863	1,085	2,987	861	-2,823
Canada bills								1,045
	5,530	*11,028*	*10,057*	*23,282*	*26,522*	*29,738*	*28,620*	*27,974*
Less:								
Government's holdings of unmatured debt—								
Marketable bonds	145	-83	14	-110	172	-122	137	-175
Canada savings bonds held on account of employees	4	-6	14	-3	11	42	-27	36
Canada savings bonds held on account of the Payroll Savings Plan								731
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	23	18	17	18	16	240	1,351
Unmatured debt transactions payable in foreign currencies	-2,516	-66	634	977	-299	2,971	4,740	-1,800
	-2,350	*-132*	*680*	*881*	*-98*	*2,907*	*5,090*	*143*
Total unmatured debt transactions payable in Canadian currency	7,880	11,160	9,377	22,401	26,620	26,831	23,530	27,831
V. Cash balance at end of year, Section 13								
In Canadian currency	3,661	5,826	6,541	4,193	6,329	5,779	4,566	4,479
In foreign currencies	77	105	79	386	83	79	178	139
Total cash balance	3,738	5,931	6,620	4,579	6,412	5,858	4,744	4,618

(1) Source/requirement (-).

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
CANADA PENSION PLAN								
Receipts—								
Employer and employee contributions	2,367	2,689	3,282	3,446	3,716	3,879	4,495	4,976
Investment income	1,289	1,519	1,850	2,236	2,534	2,889	3,162	3,404
Disbursements—								
Pensions	- 1,635	- 2,011	- 2,456	- 3,036	- 3,657	- 4,224	- 4,887	- 5,722
Administration expenses	- 58	- 67	- 76	- 85	- 89	- 100	- 111	- 140
Net	1,963	2,130	2,600	2,561	2,504	2,444	2,659	2,518
Investments—Provincial and territorial government securities in Investment Fund	- 1,850	- 1,957	- 2,430	- 2,396	- 2,352	- 2,233	- 2,148	- 962
Total (net) Canada Pension Plan	113	173	170	165	152	211	511	1,556
SUPERANNUATION ACCOUNTS								
Public Service Superannuation Account—								
Receipts—								
Government contribution	272	288	321	339	349	373	391	398
Employee contributions	282	314	331	339	362	379	384	410
Public Service corporations—Employer and employee contributions	54	57	128	232	239	246	246	242
Interest	417	608	837	981	1,261	1,616	1,993	2,445
Actuarial liability adjustment	630	559	951	267				
Other	14	10	14	21	21	21	25	31
Disbursements—								
Annuities	- 357	- 409	- 466	- 523	- 576	- 647	- 740	- 835
Other	- 66	- 61	- 65	- 45	- 42	- 49	- 65	- 77
Change in unamortized portion of actuarial deficiency	- 194	- 104	- 375	301	481	356	244	53
Net	*1,052*	*1,262*	*1,676*	*1,912*	*2,095*	*2,295*	*2,478*	*2,667*
Canadian Forces Superannuation Account—								
Receipts—								
Government contribution	133	142	159	183	200	212	223	233
Employee contributions	74	80	91	105	113	120	125	131
Interest	340	480	618	755	933	1,125	1,350	1,546
Actuarial liability adjustment	284	252	454	286	20			
Other	1	1	1	2	2	2	2	3
Disbursements—								
Annuities	- 242	- 267	- 292	- 315	- 336	- 363	- 394	- 426
Other	- 11	- 14	- 15	- 12	- 10	- 13	- 16	- 17
Change in unamortized portion of actuarial deficiency	28	19	- 151	20	239	203	152	62
Net	*607*	*693*	*865*	*1,024*	*1,161*	*1,286*	*1,442*	*1,532*
Royal Canadian Mounted Police Superannuation Account—								
Receipts—								
Government contribution	39	44	52	61	65	67	68	72
Employee contributions	20	22	27	31	34	34	34	37
Interest	51	59	68	103	127	157	196	237
Actuarial liability adjustment	13	38	51	5				
Disbursements—								
Annuities	- 10	- 13	- 16	- 19	- 21	- 24	- 27	- 33
Other	- 2	- 3	- 3	- 2	- 2	- 2	- 2	- 3
Change in unamortized portion of actuarial deficiency	14	- 12	- 21	17	22	19	11	1
Net	*125*	*135*	*158*	*196*	*225*	*251*	*280*	*311*
Supplementary Retirement Benefits Account—								
Receipts—								
Government contribution	66	74	88	81	94	100	103	111
Employee contributions	68	75	83	87	94	100	103	111
Public Service corporations—Employer and employee contributions	10	10	24	43	45	46	47	45
Other	59	94	159	180	185	260	268	273
Disbursements—								
Annuities	- 11	- 25	- 26	- 31	- 27	- 25	- 27	- 37
Other	- 10	- 11	- 13	- 9	- 10	- 11	- 14	- 18
Net	*182*	*217*	*315*	*351*	*381*	*470*	*480*	*485*
Total (net) superannuation accounts	1,966	2,307	3,014	3,483	3,862	4,302	4,680	4,995

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. In 1986-87, the National Accounts deficit declined by $3,154 million or 11.3% from the 1985-86 level. This reflects a 9.2% increase in revenue and a 4.2% increase in expenditure. As with the 1985-86 decline in the deficit, the 1986-87 decline reflects Government initiatives for expenditure restraint as well as increased revenue resulting from a stronger economy in 1986-87.

TABLE 1.12

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
I. National Accounts transactions[1]								
A. REVENUE								
Direct taxes—								
Persons	20,803	24,536	30,563	33,213	35,706	37,856	44,234	50,125
Corporations	7,447	8,958	8,926	9,292	10,053	11,323	11,177	9,729
Non-residents	890	932	1,163	1,116	1,051	1,170	1,192	1,448
Total direct taxes	*29,140*	*34,426*	*40,652*	*43,621*	*46,810*	*50,349*	*56,603*	*61,302*
Indirect taxes	11,087	13,467	19,355	16,863	16,789	18,719	18,596	21,324
Other current transfers from persons	17	16	15	15	16	18	24	24
Investment income	4,215	4,792	5,891	4,913	6,605	7,669	8,445	8,778
Capital consumption allowances	746	837	944	1,008	1,073	1,162	1,291	1,379
Total revenue	45,205	53,538	66,857	66,420	71,293	77,917	84,959	92,807
B. EXPENDITURE								
Current goods and services—								
Defence	4,287	5,022	5,689	6,896	7,668	8,484	9,255	9,560
Non-defence	8,603	9,494	11,259	12,283	12,564	13,599	14,470	14,745
Total current goods and services	*12,890*	*14,516*	*16,948*	*19,179*	*20,232*	*22,083*	*23,725*	*24,305*
Transfer payments to persons	14,933	17,114	19,776	25,989	28,233	30,355	31,740	33,719
Subsidies	4,005	5,824	6,535	5,915	5,825	7,804	5,185	5,171
Capital assistance	675	733	1,042	3,373	3,239	3,452	2,716	2,453
Current transfers to non-residents	794	779	944	1,072	1,282	1,541	1,540	1,904
Interest on the public debt	8,370	10,544	14,855	16,821	18,072	22,711	25,207	26,428
Transfers to provinces	11,839	12,574	14,217	15,902	18,316	20,120	20,269	21,016
Transfers to local governments	316	303	326	345	528	503	488	514
Gross capital formation	891	755	1,276	1,310	1,679	2,547	2,116	2,170
Total expenditure	54,713	63,142	75,919	89,906	97,406	111,116	112,986	117,680
Deficit	- 9,508	- 9,604	- 9,062	- 23,486	- 26,113	- 33,199	- 28,027	- 24,873

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[1] These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1987.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits, are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to, and interest payments on these accounts are also included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

The National Accounts includes certain Government agencies which are not part of the Public Accounts. The financial transactions of those agencies are included in National Accounts revenue and expenditure.

TABLE 1.13

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31							
	1980	1981	1982	1983	1984	1985	1986	1987
Budgetary revenue—Public Accounts	41,921	48,775	60,001	60,705	64,211	70,891	76,830	85,783
Reconciling items—								
Government pension receipts	2,705	3,148	3,960	4,508	4,965	5,538	6,070	6,497
Corporate income tax—Excess of accruals over collections	555	681	- 91	910	515	- 527	- 395	- 660
Capital consumption allowances	746	837	944	1,008	1,073	1,162	1,291	1,379
Petroleum compensation charge(1)	400	1,459	3,855	2,852	1,833	2,291	690	
Non-tax revenue(2)	- 365	- 421	- 488	- 580	- 656	- 836	- 988	- 800
Deficits of Government business enterprises	- 791	- 1,124	- 1,465	- 1,208	- 1,089	- 1,105	- 933	- 1,151
Miscellaneous(3)	34	183	141	- 1,775	441	503	2,394	1,759
Total revenue—National Accounts	45,205	53,538	66,857	66,420	71,293	77,917	84,959	92,807
Budgetary expenditure—Public Accounts	53,422	62,297	74,873	88,521	96,610	109,215	111,234	116,388
Reconciling items—								
Government pension payments	965	1,139	1,295	959	1,029	1,139	1,286	1,442
Net expenditure of funds and agencies(4)	1,491	1,399	1,571	1,241	1,403	1,450	1,442	1,401
Capital consumption allowances	746	837	944	1,008	1,073	1,162	1,291	1,379
Petroleum compensation program(5)	457	900	3,804	2,746	1,763	2,238	1,123	6
Non-tax revenue(6)	- 365	- 421	- 488	- 580	- 656	- 836	- 988	- 800
Deficits of Government business enterprises	- 791	- 1,124	- 1,465	- 1,208	- 1,089	- 1,105	- 933	- 1,151
Budgetary transfers to funds and agencies	- 2,525	- 1,737	- 2,789	- 985	- 1,230	- 1,530	- 1,281	- 1,208
Miscellaneous(7)	1,313	- 148	- 1,826	- 1,796	- 1,497	- 617	- 188	223
Total expenditure—National Accounts	54,713	63,142	75,919	89,906	97,406	111,116	112,986	117,680

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(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(3) Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, Western Grain Stabilization receipts, imputed items, and the treatment of revenue in the supplementary accounting period after March 31.

(4) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

(5) This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

(6) Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(7) Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

SECTION 2

1986-87
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

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PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament and thus to the public, to facilitate an understanding and evaluation of:

—the full nature and extent of the financial affairs and resources for which the Government is responsible, distinguishing between those of the Government and those relating to Crown corporations; and

—whether the financial resources were administered by the Government in accordance with the dollar limits established by the appropriate legislative authorities.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The financial statements consist of four statements and accompanying notes. The first statement is the Statement of Transactions, which shows how the financial requirements were met, and the effect of the transactions on the Consolidated Revenue Fund. The financial transactions are classified into the following categories:

- The first category, budgetary, consists of all the transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, the receipts from tax revenue, non-tax revenue, together with the expenditures authorized by Parliament.

- The second category, non-budgetary, consists of transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in other liabilities. These transactions account for the change in the financial claims and obligations of the Government.

- The third category, foreign exchange, reflects transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar) together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions include unmatured debt payable in foreign currencies.

- The fourth category, unmatured debt, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure and Accumulated Deficit, which gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions and shows the changes in the accumulated deficit for the last two years.

The third statement is the Statement of Assets and Liabilities. This statement differs in some ways from the conventional balance sheet of the private sector. Fixed assets, having been accounted for as expenditures, are reported at the nominal value of $1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. It should be noted, therefore, that the difference between total financial assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; this difference should not be taken as the Government's net worth.

The fourth statement is the Statement of Use of Appropriations, which summarizes by ministry, the use of parliamentary appropriations for budgetary expenditure and for loans, investments and advances. Total budgetary expenditure on this statement differs from total expenditure on the Statement of Transactions and the Statement of Revenue and Expenditure and Accumulated Deficit. The reasons for the differences are set out in Note 1 (ix) to the financial statements.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide more detailed information supporting the financial statements.

STATEMENT OF RESPONSIBILITY

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are prepared on a modified cash basis of accounting. Where there are departures from cash accounting, the information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality. Financial information, contained elsewhere in this volume, is consistent with that in the financial statements, unless otherwise indicated.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government. The duties of the Auditor General in that respect are set out in Section 6 of the Auditor General Act, SC 1976-77, C.34 which states in part that the Auditor General "shall express his opinion as to whether they (the financial statements) present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

August 14, 1987

Macdonald — Stanley H. Hartt — Georgina Wyman

J.A. MACDONALD
Acting Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

GEORGINA WYMAN
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1987

(in millions of dollars)

	1987	1986
BUDGETARY TRANSACTIONS		
Revenue	85,783	76,830
Expenditure	- 116,388	- 111,234
Deficit	- 30,605	- 34,404
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	1,386	41
Specified purpose accounts	6,696	5,438
Other transactions	956	- 1,345
Net source	**9,038**	**4,134**
Financial requirements (excluding foreign exchange transactions)	***- 21,567***	***- 30,270***
FOREIGN EXCHANGE TRANSACTIONS(1)	- 6,390	5,626
Total financial requirements(2)	***- 27,957***	***- 24,644***
UNMATURED DEBT TRANSACTIONS(1)	27,831	23,530
Change in cash	***- 126***	***- 1,114***
CASH BALANCE AT END OF YEAR	***4,618***	***4,744***

The accompanying notes are an integral part of this statement.

Details can be found in other sections of this volume.

(1) Unmatured debt payable in foreign currencies, -$1,800 million in 1987 ($4,740 million in 1986), has been included as part of foreign exchange transactions.

(2) Cash requirements (-).

August 14, 1987

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure and Accumulated Deficit for the Year Ended March 31, 1987

(in millions of dollars)

	1987		1986	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE, Table 4.1, Section 4				
TAX REVENUE				
Income tax—				
Personal	37,878	37,878	33,008	33,008
Corporation	9,885	9,885	9,210	9,210
Unemployment insurance contributions	9,558	9,558	8,719	8,719
Non-resident	1,355	1,355	1,053	1,053
	58,676	*58,676*	*51,990*	*51,990*
Excise taxes and duties—				
Sales tax	11,972	11,972	9,345	9,345
Customs import duties	4,187	4,187	3,971	3,971
Energy taxes	1,974	1,965	4,441	3,348
Other	3,237	2,889	3,134	2,827
	21,370	*21,013*	*20,891*	*19,491*
Other tax revenue	180	180	126	126
	80,226	*79,869*	*73,007*	*71,607*
NON-TAX REVENUE				
Return on investments	4,255	4,234	3,773	3,739
Other non-tax revenue	3,096	1,680	2,762	1,484
	7,351	*5,914*	*6,535*	*5,223*
TOTAL REVENUE (Note 3)	**87,577**	**85,783**	**79,542**	**76,830**
EXPENDITURE, Table 6.1, Section 6				
Social development—				
Old age security benefits, guaranteed income supplements and spouses' allowances	13,445	13,445	12,525	12,525
Unemployment insurance benefits	10,444	10,444	10,036	10,036
Established programs financing—				
Insurance and medical care services	6,607	6,607	6,400	6,400
Education support	2,232	2,232	2,277	2,277
Canada Assistance Plan	4,051	4,051	3,916	3,916
Family allowances	2,534	2,534	2,501	2,501
Justice and legal	2,177	2,177	2,016	2,016
Social assistance—Indians and Inuit	2,240	2,240	1,951	1,951
Direct job creation and training	1,959	1,959	1,795	1,795
Veterans benefits	1,589	1,589	1,535	1,535
Housing	1,454	1,454	1,429	1,429
Television, film and radio	1,028	1,028	1,023	1,023
Other	5,299	4,809	4,820	4,415
	55,059	*54,569*	*52,224*	*51,819*
Economic and regional development	12,626	11,792	13,625	11,818
Defence	10,283	10,006	9,366	9,094
Fiscal arrangements	6,302	6,302	5,941	5,941
Services to Government	4,135	3,962	4,640	4,433
External affairs and aid	2,912	2,892	2,511	2,490
Parliament	207	207	198	198
Total program expenditure	*91,524*	*89,730*	*88,505*	*85,793*
Public debt	26,658	26,658	25,441	25,441
TOTAL EXPENDITURE (Notes 3, 4 and 5)	**118,182**	**116,388**	**113,946**	**111,234**
DEFICIT	**30,605**	**30,605**	**34,404**	**34,404**
ACCUMULATED DEFICIT, BEGINNING OF YEAR		**233,496**		**199,092**
ACCUMULATED DEFICIT, END OF YEAR (Note 6)		**264,101**		**233,496**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

[1] The difference between Gross and Net is Revenue from outside parties credited to appropriations.

August 14, 1987

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1987

(in millions of dollars)

	1987	1986	Net increase or decrease (-)
FINANCIAL ASSETS			
LOANS, INVESTMENTS AND ADVANCES, Table 8.1, Section 8			
Crown corporations (Notes 7 and 17)—			
Lending institutions—			
Canada Deposit Insurance Corporation	1,203	935	268
Canada Mortgage and Housing Corporation	9,411	9,665	- 254
Export Development Corporation	777	826	- 49
Farm Credit Corporation	3,523	4,114	- 591
Federal Business Development Bank	345	438	- 93
	15,259	*15,978*	*- 719*
All other Crown corporations—			
Air Canada	505	525	- 20
Atomic Energy of Canada Limited	709	728	- 19
Canada Development Investment Corporation	396	396	
Canadian National Railway Company	2,493	2,845	- 352
Petro-Canada	4,299	4,299	
Other	1,725	1,539	186
	10,127	*10,332*	*- 205*
Less: allowance for valuation	3,800	3,700	100
Total Crown corporations	*21,586*	*22,610*	*- 1,024*
Other loans, investments and advances—			
Provincial and territorial governments	948	1,037	- 89
National governments including developing countries (Note 8)	4,405	4,529	- 124
International organizations (Note 8)	4,542	4,294	248
Less: notes payable	1,837	1,543	294
	2,705	*2,751*	*- 46*
Veterans' Land Act Fund advances less allowance for conditional benefits	135	161	- 26
Joint and mixed enterprises	447	664	- 217
Miscellaneous	663	623	40
	9,303	*9,765*	*- 462*
Less: allowance for valuation	5,900	6,000	- 100
Total other loans, investments and advances	*3,403*	*3,765*	*- 362*
TOTAL LOANS, INVESTMENTS AND ADVANCES	*24,989*	*26,375*	*- 1,386*
FOREIGN EXCHANGE ACCOUNTS, Table 11.1, Section 11			
International reserves held in the Exchange Fund Account, Table 11.2, Section 11 (Note 9)	8,212	3,459	4,753
International Monetary Fund—Subscriptions	4,936	4,670	266
	13,148	*8,129*	*5,019*
Less: International Monetary Fund—Notes payable	4,272	3,913	359
Special Drawing Rights allocations	1,308	1,238	70
	5,580	*5,151*	*429*
TOTAL FOREIGN EXCHANGE ACCOUNTS	*7,568*	*2,978*	*4,590*
CASH IN TRANSIT, Table 13.1, Section 13	*1,468*	*1,693*	*- 225*
CASH, Table 13.2, Section 13	*4,618*	*4,744*	*- 126*
TOTAL FINANCIAL ASSETS (Note 15)	**38,643**	**35,790**	**2,853**
FIXED ASSETS (valued at one dollar), Section 13			
ACCUMULATED DEFICIT (Note 6)	**264,101**	**233,496**	**30,605**
TOTAL	**302,744**	**269,286**	**33,458**

LIABILITIES	1987	1986	Net increase or decrease (-)
SPECIFIED PURPOSE ACCOUNTS, Table 9.1, Section 9			
Canada Pension Plan Account (Note 10)	**34,233**	31,715	2,518
Less: provincial and territorial government securities held by the Canada Pension Plan Investment Fund	**30,459**	29,497	962
	3,774	*2,218*	*1,556*
Superannuation accounts (Note 11)	**46,669**	41,789	4,880
Less: unamortized portion of actuarial deficiencies	**4**	119	- 115
	46,665	*41,670*	*4,995*
Government Annuities Account	**1,024**	1,060	- 36
Deposit and trust accounts	**1,840**	1,826	14
Provincial tax collection agreements account	**1,447**	1,390	57
Other	**755**	645	110
TOTAL SPECIFIED PURPOSE ACCOUNTS	***55,505***	***48,809***	**6,696**
OTHER LIABILITIES, Table 10.1, Section 10			
Interest and matured debt	**10,579**	10,576	3
Less: unamortized discount on Canada and Treasury bills	**1,514**	1,492	22
	9,065	*9,084*	*- 19*
Accounts payable	**5,868**	5,434	434
Outstanding cheques and warrants	**2,870**	2,934	- 64
Allowance for employee vacation and termination benefits	**2,350**	2,050	300
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—			
Borrowings of agent Crown corporations, Table 8.7, Section 8 (Notes 7 and 12)	**15,767**	14,623	1,144
Less: borrowings expected to be repaid by these Crown corporations	**15,667**	14,623	1,044
	100		*100*
Miscellaneous	**171**	191	- 20
TOTAL OTHER LIABILITIES	***20,424***	***19,693***	***731***
UNMATURED DEBT, Tables 12.1 and 12.10, Section 12 (Notes 13 and 14)			
Payable in Canadian currency—			
Marketable bonds	**94,426**	81,067	13,359
Canada savings bonds	**44,309**	44,245	64
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	**1,796**	445	1,351
Treasury bills	**76,950**	61,950	15,000
	217,481	*187,707*	*29,774*
Less: Government's holdings of unmatured debt	**2,663**	720	1,943
	214,818	*186,987*	*27,831*
Payable in foreign currencies—			
Marketable bonds	**5,868**	5,890	- 22
Notes and loans	**5,097**	7,920	- 2,823
Canada bills	**1,045**		1,045
	12,010	*13,810*	*- 1,800*
Less: Government's holdings of unmatured debt	**13**	13	
	11,997	*13,797*	*- 1,800*
TOTAL UNMATURED DEBT	***226,815***	***200,784***	***26,031***
TOTAL (Notes 16, 17 and 18)	**302,744**	**269,286**	**33,458**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

August 14, 1987

GOVERNMENT OF CANADA

Statement of Use of Appropriations for the Year Ended March 31, 1987

(in millions of dollars)

	Total appropriations available for use	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Available for use in subsequent years	
Agriculture—Budgetary	2,380	2,330	26	- 1	25	1,775
Non-budgetary	298	- 606			904	- 265
Communications—Budgetary	1,687	1,574	97	- 4	20	1,523
Non-budgetary	40		(1)		40	
Consumer and Corporate Affairs—Budgetary	612	600	12			517
Non-budgetary	500				500	
Employment and Immigration—Budgetary	5,043	4,871	172			4,716
Non-budgetary	32	4			28	3
Energy, Mines and Resources—Budgetary	2,469	1,827	572		70	2,573
Non-budgetary	3,924	20	4		3,900	5
Environment—Budgetary	767	761	6	(1)		701
External Affairs—Budgetary	2,916	2,855	50	- 1	12	2,152
Non-budgetary	11,074	219	(1)		10,855	93
Finance—Budgetary	32,869	32,788	3		78	31,923
Non-budgetary	3,979	545	(1)		3,434	1,320
Fisheries and Oceans—Budgetary	582	579	3			634
Non-budgetary	45	- 8			53	7
Governor General—Budgetary	8	8	(1)			6
Indian Affairs and Northern Development—Budgetary	2,674	2,646	22		6	2,376
Non-budgetary	102	44	(1)		58	22
Justice—Budgetary	340	327	13			273
Labour—Budgetary	208	206	2			164
Non-budgetary	(1)	(1)				(1)
National Defence—Budgetary	9,989	9,887	102			9,168
Non-budgetary	39	- 7			46	(1)
National Health and Welfare—Budgetary	27,793	27,780	14	- 1		26,360
National Revenue—Budgetary	1,257	1,236	21			1,116
Parliament—Budgetary	212	204	8			201
Privy Council—Budgetary	91	87	4			84
Public Works—Budgetary	3,143	2,668	248		227	2,739
Non-budgetary	4,542	194	25		4,323	261
Regional Industrial Expansion—Budgetary	1,403	1,393	21	- 80	69	2,454
Non-budgetary	1,161	- 88	1		1,248	- 130
Science and Technology—Budgetary	761	752	9			744
Secretary of State—Budgetary	3,365	3,344	12		9	3,315
Solicitor General—Budgetary	1,996	1,882	114			1,775
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	1,100	854	3		243	681
Non-budgetary	- 9	- 18			9	33
Transport—Budgetary	3,653	3,339	157	- 9	166	3,379
Non-budgetary	995	- 20			1,015	- 25
Treasury Board—Budgetary	505	311	194			279
Non-budgetary	397	15	1		381	94
Veterans Affairs—Budgetary	1,622	1,589	33			1,536
Non-budgetary	443	- 27			470	- 31
TOTAL—BUDGETARY (Note 5)	109,445	106,698	1,918	- 96	925	103,164
NON-BUDGETARY	27,562	267	31		27,264	1,387

The accompanying notes are an integral part of this statement.

Details can be found in Volume II (Part I). Other details can be found in Section 5 of this volume.

(1) Less than $500,000.

Amounts in roman type are budgetary.

Amounts in bold face type are non-budgetary loans, investments and advances.

August 14, 1987

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts, and in the Financial Administration Act and other legislation.

i. *Government of Canada as an accounting entity*

For purposes of maintaining the accounts of Canada and preparing the Public Accounts, the Government of Canada is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to Divisions I to IV of Part XII of the Financial Administration Act, are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. However, the borrowings of those corporations which are agents of the Crown are recorded as a liability of the Government net of borrowings expected to be repaid directly by these corporations. The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not consolidated with those of the Government, but appear separately in Volumes I and II (Part II). These accounts and funds include the Canada Pension Plan Account, superannuation accounts and other specified purpose accounts.

ii. *Classification of financial transactions*

The financial transactions of the Government, as recorded in the accounts of Canada and reported in the Public Accounts, are classified into budgetary, nonbudgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are reported, after elimination of transactions internal to the Government, on the Statement of Revenue and Expenditure and Accumulated Deficit. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and amounts for the previous year are reclassified retroactively to conform to the current year's accounting policies and presentation.

iii. ***Budgetary transactions***

REVENUE

Revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure and Accumulated Deficit, revenue is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations.

EXPENDITURE

Expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. In addition, expenditure may also include charges related to the provision for valuation of loans, investments and advances, the allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and certain annual appropriations. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure and Accumulated Deficit, expenditure is reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations.

iv. *Assets*

Assets are defined as the financial claims acquired by the Government on outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable for tax and non-tax revenue.

v. *Liabilities*

Liabilities are defined as the financial obligations of the Government to outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with enabling legislation, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities, are not reported on the Statement of Assets and Liabilities. In addition, refunds payable for tax revenue are not reported on the Statement of Assets and Liabilities.

vi. *Fixed assets*

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

vii. *Valuation of assets and liabilities*

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, the recorded value is the estimated realizable value unless a sovereign state has formally repudiated its debts. In addition, the allowance for valuation reflects reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at 35 Special Drawing Rights per fine ounce.

LIABILITIES

Liabilities are recorded at the amounts ultimately payable and liabilities for the superannuation accounts, with the exception of indexing, and the Government Annuities Account, are valued on an actuarial basis.

viii. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

ix. *Statement of Use of Appropriations*

Parliament provides authority to make payments out of the Consolidated Revenue Fund in annual appropriation acts and other statutes (the latter referred to as statutory appropriations). Spending authority granted in appropriation acts is for stated purposes and maximum amounts. Unless provided for in vote wording, unused spending authority granted in appropriation acts lapses at the end of the year for which it was granted. Spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. Spending authority provided by statutory appropriations generally does not lapse at the end of the year in which it was granted.

The Statement of Use of Appropriations summarizes the authorities available for both budgetary spending on operations and non-budgetary loans, investments and advances and the disposition of such authorities by ministry. The statement is prepared in accordance with the significant accounting policies described in this note with the following exceptions:

- —appropriations available for use and used in the year include internal transactions between and within ministries; and between ministries and consolidated specified purpose accounts;
- —the provision for valuation of assets and liabilities is not allocated to ministries; and
- —budgetary appropriations for use and used in the year do not include amounts charged to consolidated specified purpose accounts.

2. Authorities for Transactions

Taxes can be raised and moneys can be borrowed only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt must be authorized by Parliament.

i. *Authority for spending on operations*

Most Government spending is under authorities that do not impose an annual limit on the amount that may be spent. Spending is authorized by reference to statutory formulae or criteria and the authorities usually continue from year to year until changed or rescinded by an act of Parliament. Other spending is under authorities that establish a dollar limit on the amount that may be spent. Usually, the balances of such authorities unspent at the end of a year lapse. Some authorities continue from year to year and some authorize the spending, within a program, of defined categories of revenue generated by the program.

ii. *Authority for loans, investments and advances*

These authorities limit the amount of loans, investments or advances that may be made. Unused authority may lapse at the end of a year or may continue from year to year. Non-lapsing authorities often limit only the total of loans that may be outstanding at any one time; thus principal repaid may be reloaned.

iii. *Borrowing authority*

The Government can borrow only as authorized by acts of Parliament. Borrowing authority acts provide authority for the net amount of new security issues less redemptions during a fiscal year. The authorities lapse at the end of the year except for amounts specifically carried forward to the next fiscal year. Parliament has also provided a continuing authority to the Government under Section 39 of the Financial Administration Act to borrow, for periods not exceeding six months, such amounts as are deemed necessary to meet lawfully authorized disbursements.

Crown corporations (corporations wholly owned by the Crown) that are agents of Her Majesty also may borrow only as authorized by acts of Parliament. Such acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Child Tax Credit

Entitlements to the child tax credit are claimed on personal income tax returns. Claims are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, personal income tax revenues are reduced, even where no tax had been paid. Had these tax reductions and direct payments been reported as expenditures, gross total expenditure and revenue would have increased respectively by $1,360 million ($1,499 million in 1986).

4. Presentation of Expenditure by Standard Object

Expenditure with outside parties per the Statement of Revenue and Expenditure and Accumulated Deficit is reported by standard object in the following table:

		(in millions of dollars)	
		1987	1986
(1)	Personnel	**13,797**	12,803
(2)	Transportation and communications	**1,371**	1,302
(3)	Information	**240**	249
(4)	Professional and special services	**837**	1,216
(5)	Rentals	**742**	717
(6)	Purchased repair and maintenance	**1,202**	1,130
(7)	Utilities, materials and supplies	**2,131**	2,150
(8)	Construction and acquisition of land, buildings and works	**1,299**	1,575
(9)	Construction and/or acquisition of machinery and equipment	**3,062**	2,835
(10)	Transfer payments	**49,460**	47,060
(11)	Public debt charges	**26,658**	25,441
(12)	All other expenditure	**17,383**	17,468
	Total gross expenditure with outside parties	**118,182**	113,946
(13)	*Less:* revenue credited to the votes received from outside parties	**1,794**	2,712
	Total net expenditure with outside parties	**116,388**	111,234

Details can be found in Table 5, Section 1 of Volume II (Part I) of the Public Accounts.

5. Statement of Use of Appropriations

Total net expenditure by envelope of $116,388 million ($111,234 million in 1986) reported on the Statement of Revenue and Expenditure and Accumulated Deficit differs from the total use of budgetary appropriations of $106,698 million ($103,164 million in 1986) reported on the Statement of Use of Appropriations. The difference represents transactions of certain specified purpose accounts, the provision for valuation which is not applied to each appropriation and budgetary transactions internal to the Government as follows:

	(in millions of dollars)	
	1987	1986
Total net expenditure by envelope	**116,388**	111,234
Add transactions internal to the Government		
Contribution to the Unemployment Insurance Account	**2,971**	2,989
Internal revenue eliminated	**135**	116
Contribution to the Western Grain Stabilization Account	**76**	85
Contribution to the Agricultural Commodities Stabilization Accounts	**25**	
Interest credited to the Western Grain Stabilization Account	**1**	48
Interest credited to the Unemployment Insurance Account	**3**	3
Interest credited to the Agricultural Commodities Stabilization Accounts	**2**	
	3,213	3,241
Less		
Unemployment insurance benefits	**10,320**	9,841
Administration expenses of the Unemployment Insurance Account	**937**	904
Western Grain Stabilization Account payments	**855**	526
Agricultural Commodities Stabilization Accounts payments	**4**	
Oil Export Charges Revenue Sharing Account payments		142
Crop Reinsurance Fund payments	**287**	98
Provision for valuation	**500**	- 200
	12,903	11,311
Used in the current and previous years per Statement of Use of Appropriations (budgetary)	**106,698**	103,164

6. Accumulated Deficit

In accordance with its stated accounting policies, revenues and expenditures of certain specified purpose accounts are included in the revenue and expenditure of the Government. However, enabling legislation requires that such revenues be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must, in accordance with enabling legislation, be met through future revenue of these specified purpose accounts. The table below presents the balances of these accounts as at March 31, 1987 included in the accumulated deficit as follows:

	(in millions of dollars)	
	1987	1986
Accumulated deficit excluding consolidated specified purpose accounts	**263,189**	232,698
Unemployment Insurance Account	**3,897**	4,335
Canadian Ownership Account	**- 3,559**	- 3,560
Western Grain Stabilization Account	**145**	- 607
Crop Reinsurance Fund	**113**	120
Agricultural Commodities Stabilization Accounts	**- 70**	
Oil Export Charges Revenue Sharing Account		(1)
Accrued expenditure of the Crop Reinsurance Fund	**1**	287
Accrued expenditure of the Unemployment Insurance Account	**385**	463
	912	798
Accumulated deficit	264,101	233,496

(1) Less than $500,000

7. Crown Corporations

In accordance with the accounting policy stated in Note 1(i), the assets, liabilities, revenues and expenses reported in the separate financial statements of Crown corporations are not included in the Government's financial statements. Only the financial transactions between the Government and Crown corporations are included.

The following tables separately summarize the assets, liabilities, revenues and expenditures of the Government and the assets, liabilities, revenues and expenses of all Crown corporations. All identified transactions and balances between the Crown corporations and the Government have been reported in the tables.

The tables present the financial transactions and results of operations of the Government and the Crown corporations in accordance with their respective accounting policies. Most Crown corporations follow the generally accepted accounting principles (GAAP) used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants. The most significant difference between GAAP and the Government's basis of accounting described in Note 1 is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written off over their respective expected lives or as they are used; the Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

A further significant difference is that the Government excludes from its assets accounts receivable arising from revenue transactions. The value of non-financial assets and revenue receivables reported by Crown corporations as at March 31, 1987 was $25,384 million and $6,975 million respectively ($25,567 million and $7,591 million in 1986).

For those Crown corporations whose year end is March 31, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with their most recent audited financial statements.

i. *Assets and Liabilities*

	(in millions of dollars)			
	1987		1986	
	Government as reported	Crown corporations	Government as reported	Crown corporations
Assets				
Financial				
Outside parties	17,021	34,807	11,550	40,608
Government and Crown corporations	21,622	19,576	24,240	17,051
Total financial assets	38,643	54,383	35,790	57,659
Physical assets and deferred charges		25,384		25,567
Total assets	38,643	79,767	35,790	83,226
Liabilities				
Outside parties				
Borrowings	208,999		186,058	
Agents		15,767		14,623
Non-agents		4,469		4,715
Bank of Canada notes in circulation and amounts owing to depositors		19,442		17,979
Other liabilities	74,087	9,698	66,297	12,764
Government and Crown corporations	19,658	18,289	16,931	20,690
Total liabilities	302,744	67,665	269,286	70,771
Net assets/liabilities (–)	– 264,101	12,102	– 233,496	12,455
Contingent liabilities	8,222	632	8,876	879

ii. *Revenues and Expenditures/Expenses*

	(in millions of dollars)			
	1987		1986	
	Government as reported	Crown corporations	Government as reported	Crown corporations
Revenues				
Outside parties	**82,238**	**25,038**	73,837	25,952
Government and Crown corporations	**5,339**	**7,684**[1]	5,705	7,893[1]
Total revenues	87,577	32,722	79,542	33,845
Expenditures/Expenses				
Outside parties	**109,686**	**27,681**	105,317	30,306
Government and Crown corporations	**8,496**	**3,191**	8,629	2,911
Total expenditures/expenses	118,182	30,872	113,946	33,217
Deficit ( )/net income for the year	- 30,605	1,850	- 34,404	628
Other net changes in equity				
Outside parties		**- 448**		- 586
Government and Crown corporations		**- 1,755**		- 1
Change in net assets/liabilities ( ) for the year	- 30,605	- 353	- 34,404	41
Net assets/liabilities ( ) beginning of year	- 233,496	12,455	- 199,092	12,414
Net assets/liabilities ( ) end of year	- 264,101	12,102	- 233,496	12,455

Details can be found in Section 8 of this volume.

[1] Included in corporate revenues is financial assistance from the federal Government in respect of current operations of $4,635 million ($4,644 million in 1986).

8. International Development Assistance—Loans and Subscriptions

i. *Loans to developing countries*

Included in loans to National governments of $4,405 million ($4,529 million in 1986) are loans to developing countries of $3,199 million ($3,258 million in 1986). These loans arise from agreements signed with developing countries before April 1, 1986, are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	(in millions of dollars)	
			1987	1986
17 years	7 years	*	1	1
20 years	5 years	5%	31	34
25 years	5 years	6%	1	1
30 years	7 years	3%	177	185
35 years	5 years	*	3	3
40 years	10 years	*	1	1
50 years	10 years	*	2,932	2,979
53 years[1]	13 years	*	44	46
55 years[1]	15 years	*	9	8
			3,199	3,258

* Interest-free.

[1] Rescheduled loans

These loans, by their terms, confer financial benefits on the recipients and have been fully provided for in the Allowance for valuation. Details can be found in Section 8 of this volume.

ii. *Subscriptions and loans to international organizations*

Included in Loans, investments and advances—International organizations of $4,542 million ($4,294 million in 1986) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $3,854 million ($3,592 million in 1986) which are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to those described in sub-section i. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or on withdrawal therefrom. Details can be found in Section 8 of this volume.

Loans, investments and advances—International organizations are presented net after deduction of notes payable of $1,837 million ($1,543 million in 1986), including $1,746 million ($1,460 million in 1986) of notes payable to the aforementioned Association and institutions. The notes are non-interest bearing, are non-negotiable, but are payable on demand, although they are normally encashed over periods of up to seven years, according to the financial requirements of the institutions.

Included in the Allowance for valuation is an amount of $2,108 million ($2,132 million in 1986) equal to the net position of the Government vis-à-vis these institutions.

9. Gold

Included in International reserves held in the Exchange Fund Account of $8,212 million ($3,459 million in 1986) are Canada's gold holdings of 19.423 million fine ounces with a recorded value of $1,141 million (20.106 million fine ounces with a recorded value of $1,118 million in 1986).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approximates its cost in foreign currency terms. At March 31, 1987, the Canadian dollar equivalent of 35 SDRs was $58.74 per fine ounce ($55.61 per fine ounce in 1986). The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies.

Alternative bases of valuation could be used to value gold. On a market value basis ($549.62 per fine ounce in 1987, $480.16 in 1986), the recorded value would have been $10,675 million ($9,654 million in 1986). On the basis of estimated average cost in Canadian dollars at historical rates of exchange ($36.91 per fine ounce in both 1987 and 1986), the recorded value would have been $717 million ($742 million in 1986). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 11 of this volume.

10. Canada Pension Plan

Under existing legislation, benefits and costs incurred in the administration of the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of contributions not immediately needed for benefits and costs. Although the Canada Pension Plan was established under federal legislation, the Plan is under the joint control of the Government and the provinces. Any province or group of provinces having ⅓ of the population of Canada can veto any amendment to the Canada Pension Plan that affects the level of contributions or benefits. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $34,233 million at March 31, 1987. Therefore, in accordance with the accounting policies of the Government, the revenues and expenditures of the Plan have not been reported with those of the Government.

In 1987, revenues of the Canada Pension Plan Account were $8.4 billion ($7.6 billion in 1986) and expenditures were $5.9 billion ($5 billion in 1986). The balance of the Canada Pension Plan Account is $34.2 billion at March 31, 1987 ($31.7 billion at March 31, 1986). Funds in excess of estimated current operating requirements ($32.3 billion at March 31, 1987; $29.9 billion at March 31, 1986) are available for investments in securities of the provinces, territories and of the Government, on the basis of contributions from the jurisdiction to total contributions to the Account.

Contributions to the Canada Pension Plan Account are not established on a basis that provides for the full actuarial costs of benefits. If the Plan were financed on an actuarial basis, the Chief Actuary of the Department of Insurance estimates that the contribution rate would have to be increased from 3.6% to 7.9% and that an additional amount of $231 billion would have been required at December 31, 1985, the date of the most recent actuarial valuation, to pay future benefits of all contributors and pensioners in the Plan at that time. The actuarial assumptions used in making this estimate include an interest rate of 6.5%, an inflation rate of 3.5% and an annual increase in average earnings of 5%.

During the year, agreement was struck on new financing arrangements for the Canada Pension Plan, and federal legislation was passed in June, 1986. A long term funding objective of approximately two years of benefits has been set. This objective will be achieved by establishing a 25 year schedule of contribution rates. The first 5 years require an annual .2 percentage points shared increase to the current combined employer-employee contribution rate of 3.6% of contributory earnings. Contribution rates for the 20 subsequent years involve shared increases of .15 percentage points and are subject to quinquennial federal-provincial reviews. Contribution increases began in January, 1987. The financial statements of the Account are reproduced in Section 9 of this volume.

11. Superannuation Accounts

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP). Basic pensions, which are mostly based on the best 6 years average earnings and are accrued at the rate of 2 percent of average salary per year of service, are provided under the authority of the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the RCMP Superannuation Act, respectively. Benefits are limited, the maximum being seventy percent of final average earnings. Basic pensions are annually (on January 1) indexed to the cost of living under authority of the Supplementary Retirement Benefits Act.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. The pension obligations of these entities is limited to matching their employees' contributions; any actuarial deficiency is borne by the Government.

The employee contribution for these basic benefits is six and one half percent of pay, less contributions to the Canada or Quebec Pension Plan. In addition, employees contribute 1% of pay towards indexing. For basic benefits, the employer matches the prior year's employee contributions for members of the Public Service, and contributes 1.8 and 2 times current year's contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively. Indexation contributions are matched.

Contributions are credited to non-budgetary accounts. The basic superannuation accounts earn interest at rates that are based on the Government of Canada long-term bond rates. The interest rate earned by the basic accounts was about 11% in both 1987 and 1986. The indexation account is credited with interest based on five year Government of Canada bond rates. The rate in 1987 was 8.8% (10.3% in 1986).

All benefit payments are charged to non-budgetary accounts, except for certain indexing benefits in the cases where retirees have exhausted their credits in the Supplementary Retirement Benefits Account. In such cases, indexing benefits are charged directly to expenditure.

The superannuation accounts shown on the Statement of Assets and Liabilities include liabilities for basic pensions and indexing. Liabilities for basic pensions are determined on an actuarial basis, those for indexing are not. The Government has estimated that if the liabilities for all these superannuation accounts were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by $3.1 billion at March 31, 1987 ($4.4 billion at March 31, 1986).

This estimate incorporates, initially, the effects of currently high rates of interest credited to the Accounts and other current economic conditions. These economic assumptions are blended gradually into long-term actuarial assumptions which, from 1999, are assumed to be an interest rate on new funds of 6%, general wage increases of 5%, and an inflation rate of 3.5%.

The following table discloses pension and related interest costs charged to expenditure in 1986-87.

	(in millions of dollars)				
	Public Service	Canadian Forces	Royal Canadian Mounted Police	1987 Total	1986 Total
Employer contributions	476	258	79	**813**	785
Indexation benefits charged directly to expenditure	476	286	22	**784**	735
Amortization of actuarial deficiencies	53	62	1	**116**	407[1]
Interest credited to Accounts	2,649	1,601	251	**4,501**	3,807[1]
	3,654	2,207	353	**6,214**	5,734

[1] Interest on pension accounts is stated, where applicable, net of amortization of actuarial deficiencies. Interest charged to the public debt represents the total of the two amounts.

In addition to the plans described above, pension obligations exist with respect to several other pension plans, the most significant of which cover all members of Parliament and federally appointed judges. The Government has estimated, using the same economic assumptions described above, that if the liabilities for these plans were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by approximately $360 million at March 31, 1987 ($330 million at March 31, 1986).

Details of the Accounts are reproduced in Section 9 of this volume.

12. Borrowings of Agent Crown Corporations

Included in borrowings of agent Crown corporations of $15.8 billion ($14.6 billion in 1986) are the borrowings of the Canadian Wheat Board (CWB) of $4 billion ($4.1 billion in 1986).

The borrowings of the CWB have been incurred to finance credit grain sales to various countries. Terms of the credit grain sales call for payment in full within 36 months or less from time of shipment. However, certain countries are experiencing difficulties in servicing their international financial obligations, of which approximately $3.3 billion ($3 billion in 1986) including accrued interest, are owing to CWB. Of this amount, approximately $2.6 billion was in arrears as at March 31, 1987 ($2.2 billion as at March 31, 1986).

It should be noted that, for such loans to sovereign borrowers, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality and the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. The Government and CWB are presently in the process of negotiating the rescheduling of those sovereign obligations that are in arrears, together with accrued interest thereon. The Government is of the opinion that these negotiations will result in no significant loss on CWB's related assets.

Therefore, the Government, as guarantor of CWB's borrowings to finance credit grain sales, has made no valuation allowance in the accounts of Canada.

13. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value.

	(in millions of dollars)							
	Marketable bonds					Notes and loans	Canada bills	
Maturing date(s)	Canadian	Foreign currencies expressed in Canadian $	Canada savings bonds[1]	Canada Pension Plan non-marketable bonds	Treasury bills	Foreign currencies expressed in Canadian $	Foreign currencies expressed in Canadian $	Total
1988	8,177	58	1,240	4	76,950	1,304	1,045	**88,778**
1989	5,300	348	6,852	6		653		**13,159**
1990	7,874	732	5,613	4		1,140		**15,363**
1991	6,701	535	5,816	5		173		**13,230**
1992	7,255		7,018	7				**14,280**
1993/97	28,162	3,412	17,770	45		1,827		**51,216**
1998/2002	7,656	783		82				**8,521**
Subsequent	23,301			1,643				**24,944**
	94,426	5,868	44,309	1,796	76,950	5,097	1,045	**229,491**
Less: Government holdings of unmatured debt	9	13	858	1,796				**2,676**
	94,417	5,855	43,451		76,950	5,097	1,045	**226,815**
Effective average annual interest rate	11.07	8.18	8.36	10	7.87	9.82	5.81	**9.34**
Range of interest rates	3-18	3.625-10.125	7.75-10.5	5.37-17.51	6.80-9.66	4.875-16.375	5.65-6.14	**3-18**

[1] Canada savings bonds are redeemable on demand.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. At year end, foreign currency borrowings included the following:

Currency	1987 Face value (in millions)	(in millions of dollars) 1987 Canadian $ equivalent	(in millions of dollars) 1986 Canadian $ equivalent
United States dollars	5,951	7,768	9,842
Deutsche marks	200	144	119
Swiss francs	1,252	1,082	1,188
Japanese yen(1)	360,000	3,016	2,661
		12,010	13,810

(1) The 1987 Canadian $ equivalent is comprised of the conversion of Yen debt and U.S. dollar swap risks.

Substantially all the debt of the Government is issued at fixed rates. The Government has entered into interest rate swap agreements expiring in 1989 and 1995 on U.S. $1.9 billion in notional principal. The Government has assumed a variable interest rate determined by the London Inter-bank Offered Rate (LIBOR) market against a weighted average 10.58% fixed interest rate position assumed by third parties. Interest on all swap transactions is recorded in a consistent manner in the financial statements.

The Government has also entered into currency swap agreements which have the effect of converting future exchange fluctuation risks of Yen debt totalling 100,000 million Yen to U.S. dollar risks totalling $530 million.

The proceeds of Canada's borrowings in foreign currency have been advanced to the Exchange Fund Account.

14. Borrowing Authorities

The following table shows the borrowing authorities available and the use of such authorities for the years ended March 31, 1987 and 1986, and reconciles the use of such authorities to the change in unmatured debt as reported in Table 12.1 in Section 12 of this volume.

(in millions of dollars)

	1987				1986			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing authority acts	28,200	26,337	163	1,700	32,200	28,098	2,102	2,000
Section 39 of the Financial Administration Act(1)	1,150	600	550					
Total use of authorities	29,350	26,937	713	1,700	32,200	28,098	2,102	2,000
Net increase in unmatured debt		26,031				28,270		
Net change in matured Canada savings bonds not yet redeemed		-87				154		
Change in internal holding of Government debt excluding Canada Pension Plan		593				111		
Foreign currency adjustments		400				-437		
Total use of borrowing authorities		26,937				28,098		

(1) Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

15. Accounts Receivable

Non-tax accounts receivable represent billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to a Government body for use of its assets or for services rendered as of the accounting date. Non-tax accounts receivable of the Government as at March 31, 1987, amounted to approximately $1.9 billion (approximately $1.5 billion in 1986) net of an allowance for doubtful accounts.

16. Commitments under Capital Lease Arrangements

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. The Government has entered into capital leases with outside parties for buildings and equipment.

In accordance with the accounting policies of the Government, lease payments under capital leases are charged to budgetary expenditure in the year of payment. Such payments are authorized annually by Parliament. The Government's total remaining commitments under capital lease arrangements, in excess of $100 thousand each, entered into as at March 31, 1987, amounted to $1,524 million ($1,613 million in 1986). Included in this amount is $1,074 million ($1,147 million in 1986) in imputed interest and $0 million ($4 million in 1986) in executory costs. The resulting net commitments of $450 million ($462 million in 1986) represent the value of the capital assets leased and the principal amount of the long-term lease liability. In accordance with the significant accounting policies of the Government, neither the asset nor the lease commitment is reflected on the Government's Statement of Assets and Liabilities.

	(in millions of dollars)	
	1987	1986(1)
Scheduled minimum lease payments to be made in		
1988	55	59
1989	54	59
1990	54	59
1991	52	58
1992	50	69
1993/97	251	251
1998/2002	251	251
2003/07	251	251
2008/12	252	261
2013/17	172	192
2018/22	82	103
Total commitments under capital lease arrangements (minimum lease payments)	1,524	1,613
Less: imputed interest	1,074	1,147
executory costs		4
Net commitments under capital lease arrangements	450	462

Details can be found in Section 13 of this volume.

(1) Figures for 1986 are for one year increments from 1987 to 1991 and for increments of 5 years for 1992 to 2021.

17. Insurance Programs

Three Crown corporations operate insurance programs as agents of Her Majesty. The insurance programs are intended to operate on a self-sustaining basis but in the event that such corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in the accounts of Canada for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to $60,000 per depositor per institution. Total insured deposits at March 31, 1987 were $200,277 million ($183,719 million at March 31, 1986). The CDIC experienced a loss for the year ended March 31, 1987 of $10 million (in 1986, the loss was $432 million). The deficiency of the CDIC's Deposit Insurance Fund at March 31, 1987 was $1,269 million ($1,259 million at March 31, 1986). The deficiency has been funded in part by loans from the Government of $1,203 million at March 31, 1987 ($935 million at March 31, 1986). Amendments to the CDIC Act, which received Royal Assent on June 30, 1987, allow for premium levels to be set by the Governor in Council, at amounts not to exceed 1/6 of 1% of insured deposits. Other amendments allow for premium surcharges in risk situations and raise the loan limits from the Consolidated Revenue Fund from $1.5 billion to $3 billion. The Government is of the opinion that, based on current information, this restructuring will allow CDIC, over time, to eliminate its deficiency without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 1987 was $40,299 million ($38,413 million at March 31, 1986). The MIF had income for the year ended March 31, 1987 of $54 million (in 1986, the MIF had income of $340 million which includes $248 million in Government assistance). The actuarial deficiency of the MIF at March 31, 1987 was $418 million ($472 million at March 31, 1986). Budgetary financial assistance is provided by the Government only to the extent that internally generated funds are insufficient to support cash outflows. In this regard, the MIF's current excess of revenues over disbursements has resulted in investments in securities of $145 million at March 31, 1987 (nil in 1986).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force at March 31, 1987 was $2,644 million ($2,519 million in 1986). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

This information has not been audited because the three corporations have financial years other than March 31, 1987. Financial statements of these corporations and their insurance funds on a calendar year basis are reproduced in Volume III of the Public Accounts. Details of the transactions for these three insurance programs for the year ended March 31, 1987 can be found in Section 13 of this volume.

18. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The Government has six comprehensive native land claims under negotiation which is the maximum number that may be negotiated at any one time. An additional 19 native claims have been validated and are awaiting negotiation. A total of 93 specific native claims were also at various stages of the negotiation process as at March 31, 1987. A further 143 claims were under review to determine their acceptability for negotiation pursuant to the provisions of the policy on specific claims. The amount of land, financial and other benefits required to settle both comprehensive and specific native claims cannot be determined and therefore no amount for such claims is included in contingent liabilities. Failure to reach an acceptable agreement could lead to future litigation cases which would then be reported as contingent liabilities.

The contingent liabilities of the Government as at March 31, 1987 amounted to $8,222 million and are summarized in the following table:

	(in millions of dollars)	
	1987(1)	1986
i) Explicit guarantees by the Government		
Borrowings by other than Crown corporations	**3,801**	3,347
Insurance programs of the Government	**1,440**	1,456
Other explicit guarantees	**341**	223
ii) Pending and threatened litigation(2)	**2,640**	3,850
	8,222	8,876

(1) Details can be found in Section 13 of this volume.

(2) Includes $1.7 billion ($2.9 billion in 1986) related to native statutory and treaty obligations. This amount represents plaintiffs' claims in 46 (50 in 1986) litigation cases. There are another 96 (75 in 1986) similar cases, for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable.

OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the statement of assets and liabilities of the Government of Canada as at March 31, 1987 and the statements of revenue and expenditure and accumulated deficit, transactions, and use of appropriations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements applied on a basis consistent with that of the preceding year. Further, in my opinion, the statement of use of appropriations presents fairly a summary of appropriations available and used for the year ended March 31, 1987 in accordance with the accounting policies stated in Note 1(ix). However, in my opinion, because of the stated accounting policies that I consider inappropriate as outlined in Reservations 1, 2 and 3, the statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions do not present fairly the financial position of the Government as at March 31, 1987 and the results of its operations and its financial requirements for the year then ended.

Reservation 1: Failure to Provide for Crown Corporation Borrowings

In accordance with the accounting policy stated in Note 1(vii), amounts receivable from sovereign states are not reduced in value unless a state has formally repudiated its debts. The Government has used this accounting policy in determining whether assets of agent Crown corporations have sufficient value to repay corporate borrowings. If borrowings exceed the corporations' ability to repay, a liability is recorded by the Government under the accounting policy in Note 1(i). The purpose of this policy is to recognize borrowings that the Government will likely have to repay.

As described in Note 12, the Canadian Wheat Board, an agent Crown corporation, has borrowed $4 billion mainly to finance accounts receivable from sales of grain. The receivables include $1.1 billion of interest that has accrued on amounts due from countries that are experiencing difficulties in servicing their debts. In my judgement, sound accounting practice does not recognize any value for accrued interest in circumstances where receipt is uncertain. I believe that the value of the Board's assets has been impaired by at least the $1.1 billion of accrued interest, putting the Government at risk for at least this amount of Board borrowings. However, application of the accounting policy stated in Note 1(vii) does not permit this risk to be recognized because the countries that owe money to the Board have not formally repudiated their debts.

I believe that an appropriate provision for Canadian Wheat Board borrowings should be recorded by the Government. If this were done, reported liabilities and accumulated deficit would be increased by at least $1.1 billion ($900 million in 1986) and the deficit for the year would be increased by at least $200 million ($200 million in 1986).

Reservation 2: Failure to Consolidate Crown Corporations

As described in Note 1 (i), the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are excluded from the accompanying statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions of the Government of Canada. As a result, I believe that the Government's financial statements do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible. The Government and the Canadian Institute of Chartered Accountants are conducting studies to determine the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated.

Reservation 3: Unrecorded Liabilities

In accordance with the accounting policy stated in Note 1(v), financial obligations in respect of indexing superannuate pensions and annuities are not fully recorded in the accompanying statements of assets and liabilities, revenue and expenditure and accumulated deficit, and transactions of the Government of Canada. As disclosed in Note 11, if the full amount of these obligations had been recorded, reported liabilities and accumulated deficit would be increased by approximately $3.5 billion ($4.7 billion in 1986), and the deficit for the year would be decreased by $1.2 billion.

Additional information and comments on the financial statements and this opinion are included in my observations in Section 3 of this volume.

Ottawa, Canada
August 14, 1987

KENNETH M. DYE, F.C.A.
Auditor General of Canada

SECTION 3

1986-87
PUBLIC ACCOUNTS

Observations by the Auditor General on the Financial Statements of the Government of Canada

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OBSERVATIONS BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

INTRODUCTION

The Financial Statements of the Government of Canada for the year ended 31 March 1987 and my audit Opinion on them are in Section 2 of this volume. These financial statements convey a highly summarized overview of the Government's various activities. It includes what the Government owns and owes at a given time (financial position), what its revenues and expenditures for the year have been (results of operations) and the extent to which cash going out exceeded cash coming in (financial requirements).

My audit Opinion informs readers whether the financial statements are prepared in accordance with the Government's accounting policies—applied consistently from year to year—and whether users of the statements can rely on them to inform and not mislead. If I conclude that the financial statements reliably inform, my Opinion states that information is "presented fairly"; if they do not, the phrase "do not present fairly" is used, and supporting "Reservations" are added to explain why.

The Observations in this section contain additional explanations and comments on my audit Opinion, background information on each of the three Reservations included in it, and other significant issues, initiatives and concerns related to reporting summary financial information.

Mandate for the audit

The mandate for my audit of the Government's financial statements is contained in section 6 of the Auditor General Act. Section 6 states that "the Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

An overview of my audit Opinion

My audit Opinion on the Government's financial statements consists of two main paragraphs followed by three Reservations. The first paragraph, commonly referred to as the "scope" paragraph, identifies the financial statements that I have examined and reported on, and the nature and extent of the audit work that I have performed.

The financial statements covered by my Opinion and the information these statements convey are summarized below:

Financial Statement	Information Conveyed
Statement of Transactions	Financial requirements
Statement of Revenue and Expenditure and Accumulated Deficit	Results of operations
Statement of Assets and Liabilities	Financial position
Statement of Use of Appropriations	Summary of appropriations available and used

My audit Opinion relates only to these summary financial statements and related notes contained in Section 2 of this volume. It does not extend to the more detailed information presented in other Sections of Volume I or to Volumes II and III.

I have conducted my audit work on the Government's financial statements in accordance with generally accepted auditing standards prescribed by the Canadian Institute of Chartered Accountants.

The second paragraph of my audit Opinion contains my conclusion on whether the financial statements are prepared in accordance with the Government's accounting policies consistently applied (the first sentence), and whether the financial statements may be relied on to inform and not mislead (the second and third sentences). The Government uses one set of accounting policies in preparing its Statement of Use of Appropriations (see Note 1 (ix) to the financial statements) and another set of policies in preparing the remaining summary statements (see the other parts of Note 1).

I have concluded and reported that the financial statements have been prepared in accordance with the Government's accounting policies consistently applied (the first sentence). I have also concluded that compliance with these policies results in a summary of appropriations available and used that reliably informs, and have therefore reported that the Statement of Use of Appropriations presents information fairly (the second sentence). But I have concluded that compliance with these policies results in a display of the Government's overall financial position, results of operations and financial requirements that does not reliably inform. So I have reported that the remaining financial statements do not present information fairly for the reasons set out in the three Reservations (the third sentence).

Materiality and audit assurance

There are two main factors that determine the amount of auditing required to provide an opinion on the Government's financial statements. First is the extent to which I am willing to accept the financial statements being in error before concluding that they do not reliably inform. This tolerable error is called materiality. Second is the degree of assurance I want to have that the financial statements are not in error by more than materiality.

In setting materiality, I cannot provide assurance that total errors are less than the amount management has tolerated in preparing the financial statements. In other words, I cannot be any more precise than the statements.

In setting the level of assurance, I cannot be 100 per cent certain that, after completing the audit, there are no material errors in the financial statements. The size and complexity of the Government, and considerations of audit cost, make it impractical for me to examine all or even most of the individual transactions entered into during the year. What I can do is verify samples of transactions and account balances, determine if significant financial controls within the Government are working and may be relied on to produce complete and accurate data, and conduct other procedures such as confirming year-end balances with third parties and conducting analytical reviews to identify anomalies in the reported data.

The more stringent the audit, the more it costs. For example, more work is required to provide assurance that the Government's financial statements do not contain aggregate errors of, say $200 million than to provide assurance at the $300 million level. To obtain 99 per cent assurance that errors do not exceed a given materiality is more costly than obtaining assurance at the 95 per cent level.

In auditing the Government's financial statements, I have set materiality and assurance at levels that I consider appropriate for the sensitive task of auditing the public purse. In doing so, I seek reasonable assurance that the financial statements do not contain aggregate errors that would mislead the reader.

What it comes down to is exercising professional judgement concerning how much auditing is required to assure readers that they can rely on reported results and not be misled.

Auditing for compliance with parliamentary authorities

Each year, I examine and verify compliance with parliamentary authorities to spend, borrow and raise revenues to the same level of materiality and assurance established for my audit of the Government's overall financial position, results of operations and financial requirements. This allows me to conclude whether or not the Statement of Use of Appropriations presents fairly a summary of appropriations available and used for the year. This year, in order to be more informative, I have expanded the wording of my audit Opinion to provide this assurance explicitly.

However, this work is not extensive enough for me to conclude whether each authority has been complied with each year. The size and complexity of individual authorities vary greatly. It would not be practical for me to audit each of them each year to much lower levels of materiality. I have therefore decided to perform detailed verifications of individual authorities on a cyclical rather than on an annual basis. The results of this work are included in my annual Report to Parliament.

RESERVATION 1: FAILURE TO PROVIDE FOR CROWN CORPORATION BORROWINGS

In accordance with the accounting policy stated in Note 1(vii), amounts receivable from sovereign states are not reduced in value unless a state has formally repudiated its debts. The Government has used this accounting policy in determining whether assets of agent Crown corporations have sufficient value to repay corporate borrowings. If borrowings exceed the corporations' ability to repay, a liability is recorded by the Government under the accounting policy in Note 1(i). The purpose of this policy is to recognize borrowings that the Government will likely have to repay.

As described in Note 12, the Canadian Wheat Board (CWB), an agent Crown corporation, has borrowed $4 billion mainly to finance accounts receivable from sales of grain. The receivables include $1.1 billion of interest that has accrued on amounts due from countries that are experiencing difficulties in servicing their debts. In my judgement, sound accounting practice does not recognize any value for accrued interest in circumstances where receipt is uncertain. I believe that the value of CWB's assets has been impaired by at least the $1.1 billion of accrued interest, putting the Government at risk for at least this amount of Board borrowings. However, application of the accounting policy stated in Note 1(vii) does not permit this risk to be recognized because the countries that owe money to the Board have not formally repudiated their debts.

I believe that an appropriate provision for CWB borrowings should be recorded by the Government. If this were done, reported liabilities and accumulated deficit would be increased by at least $1.1 billion ($900 million in 1986), and the deficit for the year would be increased by at least $200 million ($200 million in 1986).

CWB buys grain from Canadian farmers and sells it on the world market. Under the Canadian Wheat Board Act, any profit on operations is distributed to the farmers, with any loss being absorbed by the Government. The terms of sales generally specify cash on delivery. However, sales on credit are also made, but only with the concurrence of and within guidelines established by the Government. Accounts receivable from credit sales are financed by bank borrowing that is guaranteed by the Government. Because CWB has no other significant assets, repayment of the bank borrowing depends entirely on repayment of the accounts receivable.

At March 31, 1987, CWB had approximately $3.3 billion of accounts receivable owing from countries experiencing difficulties in servicing their debts. Included in this figure is approximately $1.1 billion of interest that CWB has charged these countries because of late or deficient repayment of amounts due. About one-half of this accrued interest has been converted to new loans as part of debt reschedulings to ease the financial burden on countries experiencing repayment difficulties. These difficulties continue, and further debt reschedulings are expected.

The receivables from countries experiencing difficulties have not been written down to a lower value in CWB's financial statements, and interest on these receivables is still being accrued in the accounts. The reason given in the financial statements is that the Board is not at risk should any of its receivables prove uncollectible because the borrowings used to finance them are guaranteed by the Government. But what about the risk to the Government as guarantor? Surely this depends on the value of CWB's assets that are available to service the borrowings that the Government has guaranteed.

If CWB's borrowings were not guaranteed by the Government, I believe that sound accounting practice would require the Board to cease accruing interest on its receivables in arrears and to write them down to a lower value. This would be consistent with the spirit of the Superintendent of Financial Institutions' rules for valuing loans by commercial banks to sovereign nations that are experiencing difficulties in servicing their debts.

Recent amendments to the Superintendent's rules require that, by October 31, 1987, a valuation allowance be established of from 30 per cent to 40 per cent of loans receivable from countries experiencing difficulties in servicing their debts. Accrual of interest would also cease where countries are significantly in arrears. If these criteria were applied to CWB's receivables, they would be reduced in value by amounts ranging from $1.0 billion to $1.3 billion. It seems to me that because CWB's receivables arose from commercial-type transactions, applying commercial accounting conventions to their valuation may well be appropriate in the circumstances.

As explained in Note 12 to the financial statements, the Government believes that payment delays on amounts receivable from sovereign nations are not *necessarily* indicative of a future loss requiring an allowance (italics added). Although this may be so, the individual circumstances of each country must be looked at separately. There may be situations where payment delays *do* indicate future losses. Sovereign nations do not necessarily receive preferential treatment. For example, of the $1.1 billion in accrued interest owing to CWB, $1 billion is from countries that are reasonably up-to-date on loans they owe to commercial banks, at least in terms of interest. But these same countries have paid CWB only a small fraction of the interest they owe.

Moreover, rescheduling of amounts that are past due does not necessarily create assets with value, as the Estey report on the collapse of the Canadian Commercial Bank and the Northland Bank has pointed out. Why would a country formally repudiate its debts when a rescheduling agreement can be obtained that spreads out the repayment of its debts over an extended time period, with a grace period of several years and lower rates of interest than the country is currently paying?

I believe that the Government should recognize as a liability at least that portion of CWB's borrowings supported by accrued interest on amounts owing to the Board that are overdue and unpaid. This would be done under the accounting policy stated in Note 1(i) that requires the Government to provide an allowance for agent Crown corporation borrowings that the Government will likely have to repay.

In saying this, I am not in any way suggesting that CWB should write off its accounts receivable from debtor countries. Sound collection practices must prevail if public assets are to be protected. But the Government is clearly at risk for at least $1.1 billion of the CWB borrowings that it has guaranteed, and the summary financial statements in Section 2 should reflect this reality.

I would encourage the Government to revise its position on this matter and establish an appropriate allowance for borrowings of the Canadian Wheat Board at the earliest possible date.

RESERVATION 2: FAILURE TO CONSOLIDATE CROWN CORPORATIONS

The assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are excluded from the financial statements of the Government of Canada as described in Note 1(i). As a result, I believe that the Government's financial statements do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible. At March 31, 1987, the net investment in Crown corporations whose financial statements are not consolidated with those of the Government amounted to approximately $22 billion or 56 per cent of the Government's total financial assets.

The exclusion of corporate activities from the Government's statements can have a significant effect on reported financial position and results of operations. As an example, consider the Canada Deposit Insurance Corporation, whose financial affairs are summarized in Note 17. At March 31, 1987, the Canada Deposit Insurance Corporation had a deficit of $1,269 million, of which $10 million represented a loss during the year. If the separate financial statements of the corporation had been consolidated with those of the Government, the accumulated deficit would have increased by $1,269 million ($1,259 million in 1986), and the deficit for the year would have increased by $10 million ($432 million in 1986).

In previous years, the Government illustrated in a note to the financial statements (Note 5 in 1986) one method of broadening the reporting entity to include all Crown corporations. The method chosen was to include Crown corporations in the entity using the Government's modified cash basis of accounting. This resulted in physical assets and revenue accruals of Crown corporations being excluded from the display. The exclusion was considered uninformative by the Government. This year, another form of illustration is provided in Note 7. It shows the Government entity (as defined at present) in one column using the modified cash basis of accounting, and all Crown corporations combined together in a second column using the quite different basis of accounting that the corporations use for external reporting. Although this approach discloses the physical assets and revenue accruals of Crown corporations, it does not provide a comprehensive and complete picture of the Government—this would require that the columns be added together. That has not been done because the bases of accounting differ.

The Government is studying the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated. The Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC) is also studying this issue. Government officials have advised me that until this research is complete, the accounting policy stated in Note 1(i) will not be changed. As an interim measure, the Government has summarized corporate activities in Note 7.

I am hopeful that PSAAC will publish a Statement on the reporting entity that, if implemented by the Government, will allow me to delete this Reservation from my Opinion. Until authoritative guidance is provided by PSAAC, I am unable to determine the effect on the Government's financial statements of the failure to consolidate Crown corporations.

A related concern—Expenditures offset against revenues

In the past two years, I have called attention to the Government's practice of reporting payments under the Child Tax Credit program as a reduction in personal income tax revenue rather than as a program expenditure. This practice continues. In Note 3, the Government has disclosed what the effect on reported revenue and expenditure would be if payments under the program were charged to expenditure of the Social Affairs envelope, as I believe they should be. I have not included this matter in my Reservations because it has no effect on the reported deficit for the year.

RESERVATION 3: UNRECORDED LIABILITIES

Indexing of superannuate pensions and annuities

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions recorded as of the closing date. However, in accordance with the accounting policy stated in Note 1(v), and as described in Note 11, financial obligations related to the indexing provisions of superannuate pension and annuity plans (including the Public Service, the Canadian Forces, the Royal Canadian Mounted Police, Members of Parliament and Judges) have not been fully recorded. If full actuarial liabilities for all these obligations had been provided for in the accounts, reported liabilities and accumulated deficit would be increased by approximately $3.5 billion ($4.7 billion in 1986), and the deficit for the year would be decreased by $1.2 billion.

Note 11 is much more informative than the corresponding note (Note 9) in 1986. But until the Government appropriately adjusts the financial statements to reflect an additional liability for indexing, the burden is on the reader to do so. I consider this both undesirable and unfair. A reader unfamiliar with financial statements may get quite a different picture than a reader with more experience in this area.

Government officials have advised me that they will record an appropriate liability for indexing when revised superannuate pension legislation that is now before the House of Commons becomes law. PSAAC is also studying how these pensions should be accounted for and disclosed by senior levels of government in Canada. When additional guidance is available from PSAAC and an appropriate liability is recorded by the Government, I should be able to delete this Reservation from my Opinion.

Deficit of Mortgage Insurance Fund

In previous years, I have commented in Reservation 3 on the failure to provide an allowance for the deficit of the Mortgage Insurance Fund. Although the problem persists, I have deleted the comment from Reservation 3 this year because the absence of an allowance no longer has a material effect on the financial statements taken as a whole.

REPORTING OF SUMMARY FINANCIAL INFORMATION

The Government of Canada is a world leader in providing summary financial information in audited form. As we learned in the Federal Government Reporting Study (FGRS), Members of Parliament and many other users need overall financial information about the Government that is both *credible* and *understandable*.

The Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC) is developing generally accepted accounting principles (GAAP) appropriate for Canadian governments. Public sector GAAP should provide objective and *credible* standards of good accounting and reporting practice that the Government can use in preparing its financial statements and against which I can audit.

FGRS introduced the concept of presenting overall financial data in a comprehensive but succinct Annual Financial Report similar to corporate reports produced in the private sector. All users that we consulted during FGRS, particularly Members of Parliament, expressed a need for this type of document. It would provide them with "the big picture" in *understandable* language, and also a key into the considerable other detail that the Government now provides.

Preparing financial data in accordance with PSAAC recommendations and presenting it along the lines illustrated in FGRS are important initiatives for the Government to pursue. Continued support and encouragement from Members of Parliament will help create the climate within which this work can be done.

In last year's Observations, I reported that the opportunity was never better for making significant improvements in financial reporting in the Canadian public sector:

- The accounting profession was making progress.
- The Government of Canada was making progress.
- FGRS results were made available to the accounting profession and the Government.

The following sections of this Observation provide an update on each of these initiatives.

Progress during the year by the accounting profession

In November 1986, PSAAC issued Accounting Statement Number 3 entitled "General Standards of Financial Statement Presentation for Governments". It contains 35 recommendations, 25 of which have been implemented by the Government. Appendix 1 to these Observations provides a status report on the extent to which the Government has complied with Accounting Statement 3.

PSAAC is also studying the reporting entity and employee pension issues, the subjects of the second and third Reservations in my audit Opinion on the Government's 1987 financial statements. I would hope that, in the near future, PSAAC recommendations on these issues will be available, and that implementation of them by the Government will allow me to delete Reservations 2 and 3 from my audit Opinion.

The disclosure of and accounting for physical assets is another significant issue being addressed by PSAAC. Accounting Statement 3 requires governments to disclose information about such assets (see Appendix 1, paragraph .65). In addition, a research study is well under way, examining how to account for them.

It will take time for the Government to implement all the recommendations in PSAAC's Accounting Statement 3. New systems and procedures will have to be developed to capture data for physical assets, revenue accruals and financial commitments. Because of this, and because there is no implementation date specified in the Statement, I have not added new Reservations to my Opinion this year respecting departures from Statement 3.

In addition, it will take time for PSAAC to develop and publish additional Statements on the government reporting entity, employee pensions and physical assets. These issues have a significant and pervasive effect on government financial statements. They must be resolved before generally accepted accounting principles for the public sector can be considered to exist. In the meantime, PSAAC Statements are an important authoritative source that governments and their auditors can refer to in assessing the appropriateness of accounting policies and the adequacy of disclosure.

There are other issues that will require attention by PSAAC in future years. We encountered one such issue during our 1987 audit. It concerns transfer payments to prairie grain farmers under the Western Grain Stabilization Act (WGSA). This is one of the Government's "automatic stabilizers" that generates statutory payments when specified conditions warrant. The fundamental issue is whether these types of expenditure should be recognized in the fiscal year that adverse conditions prevail and payments are reasonably estimable (the accrual basis) or in the fiscal year when payments to those entitled are made (the cash basis).

Payments to farmers under the WGSA are very significant. They have been accounted for on the cash basis, even though it seems possible to determine much earlier the crop yields to which the payments relate and the amounts ultimately payable under the program. I have not added a Reservation to my Opinion on the Government's financial statements for failure to account for WGSA payments on the accrual basis because the practicability and the effect on the government's other transfer payment programs of doing so have not yet been studied and assessed.

However, the dollar value of such programs is enormous, and I would encourage both PSAAC and the Government to conduct a study at the earliest possible date of how transfer payment programs should be accounted for.

Progress during the year by the Government

The Government has continued to improve the disclosure of summary financial information this year. Section 1 of this volume has been re-done entirely, and now resembles more closely the financial overview section shown in the FGRS Illustrative Annual Financial Report. In Section 2, a new Statement of Responsibility has been split out from the Preface; Note 1 (ix) has been added to clarify the accounting basis used in preparing the Statement of Use of Appropriations; the other explanatory notes have been re-ordered to follow more closely the order of items appearing in the financial statements; additional note disclosure has been provided for superannuate pensions and annuities, unmatured debt, and contingent liabilities; and a new note has been added that discloses accounts receivable for non-tax revenues, as recommended in PSAAC Accounting Statement 3.

However, there was a matter that concerned me during the year. It was the Government's treatment of the $1 billion Special Canadian Grains Program. The Program was announced by the Prime Minister in October 1986, and was further explained by the Minister of Agriculture in a December news release as "... an equitable, national program that puts straight cash—new money—into the pockets of farmers with no strings attached". The $1 billion was allocated among farmers based on the acreage they seeded in the summer of 1986.

The Government included $300 million of Program expenditure in fiscal 1987 and $700 million in fiscal 1988. By March 1987, Parliament had granted appropriation authority to make these payments in these fiscal years. On reviewing the program, however, we noted an apparent inconsistency between how it was accounted for in the Government's summary financial statements and how it was classified in the Estimates presented to Parliament.

The Special Canadian Grains Program was classified in the Estimates as a "contribution". Had the Government's accounting rules for contributions been followed in reporting expenditures under the program in the summary statements, the $700 million should have been accounted for on the accrual basis and included in fiscal 1987 rather than fiscal 1988.

However, the substance of the Program was more like a "gift" or grant. The Government's accounting rules for grants require that they be accounted for on the cash basis and included in the summary statements in the fiscal year in which they are paid. This is how the Program was accounted for.

I am concerned that the Government classified the Special Canadian Grains Program in the Estimates as a "contribution" because this seems at variance with the fundamental nature or substance of a program under which payments with virtually "no strings attached" are made. And I am concerned that this inconsistency has made it difficult to determine the appropriate accounting treatment for the Program in the Government's summary financial statements. I would encourage the Government to avoid such confusion in future years by ensuring that the classification of amounts in the Estimates corresponds more closely to their nature or substance.

Additional comments on the Special Canadian Grains Program are included in Chapter 6 of my 1987 Report to the House of Commons. In this chapter, I also point out that the use of subsection 5(2) of the Department of Agriculture Act as the legislative basis to create the Program is questionable.

Progress during the year on FGRS

FGRS was a research study undertaken jointly by my Office and the United States General Accounting Office. The purpose of the Study was to identify the financial information about federal governments that users need, with a primary focus on summary-level data. The results of the Study have been provided to Members of Parliament, the Government and PSAAC for their consideration.

During the year, the Standing Senate Committee on National Finance (Senate Finance Committee) and the House of Commons Standing Committee on Public Accounts (PAC) examined and reported on FGRS findings. Findings have also been presented and discussed outside Canada. A summary of the Government's consideration of the 16 significant FGRS findings is in Appendix 2 to these Observations.

In May of this year, the Senate Finance Committee heard testimony concerning whether the Government's accounts receivable should be included in the summary Statement of Assets and Liabilities. At present, accounts receivable are not included in this statement. Revenues are reported when cash is received (see Appendix 1, recommendation at paragraph 81; see also Appendix 2, item 7). As a consequence, amounts shown in the Government's summary statements can be affected significantly by factors that have nothing to do with economic activity during the reporting period. For example, delays at Revenue Canada in issuing refund cheques can inflate reported revenues. Similarly, as will happen next year, a change in the basis of remitting income taxes at source can significantly affect reported revenues and the resulting deficit.

In its Eleventh Report of May 28, 1987, the Senate Finance Committee stated that "... it recognizes the difficulty raised by the witnesses in determining the value of a tax and non-tax receivables. Nevertheless it believes that in principle, all receivables should be accrued and be part of the audited financial statements of the Government of Canada." The Committee recommended that I audit the memorandum records maintained by departments in order to determine the practicability of including accounts receivable in the Government's summary statements. This is being done. In addition, as mentioned earlier, a new note has been added to the Government's financial statements this year that discloses accounts receivable for non-tax revenues.

Also in May, the PAC heard testimony respecting my Opinion and Observations on the Government's 1986 summary statements. In its Eighth Report of June 30, 1987, the Committee stated that it endorses "... the need for a succinct annual financial report for parliamentarians and other users of government financial information" (see Appendix 2, issue 1), and "... the work of the Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants." In addition, the Committee requested the Government to consult with PSAAC in resolving issues raised in my Opinion on the Government's summary statements, and requested the Office of the Comptroller General to provide progress reports on FGRS (by September 30, 1987) and the consolidation of Crown corporations (by September 30, 1988).

The Federal Government Reporting Study has also been well received internationally. Last September, the International Consortium on Governmental Financial Management hosted a two-day conference in Washington, D.C., that focused on our work. In March of this year, FGRS was a major theme at an international symposium on governmental accounting, auditing and financial reporting organized by the University of Illinois at Chicago. Findings are also being considered by the International Organization of Supreme Audit Institutions and by the International Federation of Accountants.

A concluding thought

It seems to me that the accounting profession and those who prepare and use financial statements—particularly Members of Parliament—have accomplished a great deal during the year. The need has never been clearer for overall financial information about the Government that is prepared in accordance with PSAAC recommendations to enhance *credibility*, and presented in a comprehensive yet succinct Annual Financial Report to enhance *understandability*. The challenge now is for the Government to respond by reporting more of its summary financial information in the form that people need.

APPENDIX 1

STATUS REPORT: COMPLIANCE BY GOVERNMENT WITH PSAAC ACCOUNTING STATEMENT NUMBER 3
AUGUST 1987

PSAAC RECOMMENDATION AND PARAGRAPH NUMBER	COMPLIANCE BY GOVERNMENT	
	YES	NO
.05 The financial statements of a government should be clearly identified and should include or be accompanied by an acknowledgement of the government's responsibility for their preparation.	X	
.07 Notes and schedules that are integral to the financial statements should be clearly identified.	X	
.10 Financial statements should present any information required for the fair presentation of a government's financial condition and results of operations.		X Note 1
.13 Financial statements should be presented in such form and use terminology and classification of items that significant information is readily understandable.	X	
.15 Financial statements should present a comparison of current period amounts with those of the prior period(s).	X	
.17 The bases for determining the reported amounts of assets and liabilities should be applied consistently and, where the bases are not self-evident, they should be disclosed.	X	
.19 Financial statements should be issued on a timely basis.		X Note 2
.21 Where the financial statements are subject to an independent audit, the auditor's report should be appended to the statements. Unaudited financial statements should be clearly identified as such.	X	
.23 Financial statements should present the substance of transactions and events.		X Note 1
.28 Notes and supporting schedules in financial statements should not be used as a substitute for proper accounting treatment.	Note 1	
.32 Financial statements should include a statement of financial position, a statement of revenues and expenditures and a statement of changes in financial position.	X	Note 3
.35 The statement of financial position should account for the difference between a government's liabilities and financial assets at the end of the accounting period.	X	
.39 The statement of financial position should report a government's liabilities at the end of the accounting period segregated by main classifications, such as:		
—accounts payable and accrued liabilities;	X	
—employee pension obligations;	X	
—borrowings; and	X	
—loans and advances from other governments.	X	

<table>
<tr><th></th><th>YES</th><th>NO</th></tr>
<tr><td>.40 Financial statements should disclose adequate information about the nature and terms of a government's liabilities.</td><td>X</td><td></td></tr>
<tr><td>.48 The statement of financial position should report a government's financial assets at the end of the accounting period segregated by main classifications, such as:</td><td></td><td></td></tr>
<tr><td>—cash and temporary investments;</td><td>X</td><td></td></tr>
<tr><td>—revenues receivable;</td><td colspan="2">Note 4</td></tr>
<tr><td>—inventories for resale;</td><td colspan="2">Note 4</td></tr>
<tr><td>—loans and advances to other governments;</td><td>X</td><td></td></tr>
<tr><td>—other loans and advances; and</td><td>X</td><td></td></tr>
<tr><td>—investments.</td><td>X</td><td></td></tr>
<tr><td>.49 Financial statements should disclose adequate information about the nature and terms of a government's financial assets together with any valuation allowances.</td><td>X</td><td></td></tr>
<tr><td>.53 Valuation allowances should be used to reflect financial assets at their net recoverable or other appropriate value.</td><td>X</td><td></td></tr>
<tr><td>.56 Financial statements should disclose information to describe a government's material financial commitments at the end of the accounting period.</td><td></td><td>X</td></tr>
<tr><td>.60 Financial statements should disclose information to describe a government's material contingencies at the end of the accounting period.</td><td>X</td><td></td></tr>
<tr><td>.65 Financial statements should disclose information to describe a government's acquired physical assets on hand and available for use by the government at the end of accounting period.</td><td></td><td>X</td></tr>
<tr><td>.70 The statement of revenues and expenditures should account for the difference between a government's revenues and expenditures of the accounting period adjusted for changes in valuation allowances in the accounting period.</td><td>X</td><td></td></tr>
<tr><td>.72 Expenditures should be accounted for in the period the goods and services are acquired and a liability is incurred, or transfer payments are due.</td><td>X</td><td></td></tr>
<tr><td>.74 The statement of revenues and expenditures should report a government's expenditures of the accounting period by function or major program.</td><td>X</td><td></td></tr>
<tr><td>.76 Financial statements should disclose a government's expenditures of the accounting period by object of expenditure.</td><td>X</td><td></td></tr>
<tr><td>.79 Financial statements should disclose the gross amounts of expenditures.</td><td>X</td><td></td></tr>
<tr><td>.81 Revenues should be accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Items not practicably measurable until cash is received would be accounted for at that time.</td><td></td><td>X</td></tr>
</table>

	YES	NO
.84 The statement of revenues and expenditures should report a government's revenues of the accounting period segregated by significant types of revenues from taxes, non-tax sources and transfers from other governments.	X	
.86 Financial statements should disclose the gross amounts of revenues.	X	
.89 The statement of revenues and expenditures should report changes in valuation allowances in the accounting period.	X	
.92 The statement of changes in financial position should report how a government financed its activities in the period and how it met its cash requirements, including:		Note 3
—the changes in a government's cash and cash equivalents during the accounting period; and	X	
—a government's total cash requirements during the accounting period.	X	
.93 The statement of changes in financial position should classify cash flows by operating, investing and financing activities.		X
.94 The statement of changes in financial position should report significant non-cash items.		X
.98 Financial statements should present a comparison of the actual results with those originally forecast by the fiscal plan.		X
.100 Planned results should be presented on a basis consistent with that used for actual results.	X	
.103 Financial statements should present information to show where a government has exceeded its borrowing, investing or expenditure authority limits.	X	

Notes:

1. Consolidation of Crown corporations, indexing of employee pensions, and provision for Canadian Wheat Board borrowings are disclosed in notes but not booked in the financial statements.
2. Tabling in September or October is 6 or 7 months after the fiscal year-end.
3. The Government's Statement of Transactions is not in the form of a "statement of changes in financial position" as envisaged by PSAAC, although it does report changes in cash and cash equivalents and cash requirements.
4. Revenue receivables and inventories are not booked in the financial statements under the Government's stated accounting policies.

APPENDIX 2

CONSIDERATION BY THE GOVERNMENT OF SIGNIFICANT FGRS FINDINGS AUGUST 1987

FGRS FINDING	CONSIDERATION BY THE GOVERNMENT
1. Need to prepare and publish a comprehensive yet succinct Annual Financial Report.	Section 1 of Public Accounts Volume I has been re-done to resemble more closely the financial overview section in the FGRS Illustrative Annual Financial Report. Disclosure in Section 2 of this Volume has been expanded to make the financial statements more informative.
2. Need to record and disclose physical assets.	Study underway.
3. Need to sweep Crown corporations into the reporting entity.	Study underway.
4. Need to record and disclose actuarial liabilities for employee pensions.	Additional liabilities for indexing will be recorded when new employee pension legislation enacted.
5. Need to record and disclose data for ongoing social programs.	Study underway.
6. Need to record and disclose gold holdings.	Gold now recorded and disclosed in accordance with FGRS findings.
7. Need to accrue revenues from self-assessed taxes.	Being considered.
8. Need to disclose tax expenditures.	Being considered.
9. Need to report a comparison of budget and actual data.	Being considered.
10. Need for timely reporting.	Plan underway to table Public Accounts earlier.
11. Need to report inflation-adjusted data.	No action required at this time.
12. Need to report various measures of deficit.	Being considered.
13. Need for appropriate valuation of assets.	Soft loans now recorded and disclosed in accordance with FGRS findings.
14. Need to disclose program performance information.	No action required at this time.
15. Need to report disaggregated information.	Study underway for both Public Accounts and Estimates.
16. Need to report both cash and accrual information.	Study underway.

SECTION 4

1986-87
PUBLIC ACCOUNTS

Budgetary Revenue

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  Revenue by main classification and source 4.3
  Tax revenue 4.6
  Non-tax revenue 4.6

BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Revenue for a year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated, and by variations in economic conditions. A taxpayer's income tax liability relates to the income of a taxation year, but advance collection of personal and corporation income taxes by payroll deductions and instalments results in a distribution of receipts throughout the year.

The major tax changes which had an effect on the tax revenue for 1986-87 are:

—personal income tax—in 1986, the federal tax reduction was eliminated; beginning in the 1986 tax year, the indexation of personal income tax exemptions and tax brackets was restricted to the annual increase in the Consumer Price Index that exceeds 3 per cent; a 3 per cent surtax on basic federal tax was introduced, effective July 1, 1986; while the high-income surtax introduced on July 1, 1985 became fully phased-in in the 1986 tax year; the refundable sales tax credit was introduced in the 1986 tax year; a portion of the refundable child tax credit was prepaid in November 1986; the limits on RRSP and certain pension contributions were increased beginning in the 1986 tax year; the disability deduction was enhanced to include all severely disabled Canadians, effective for the 1986 tax year; the cumulative lifetime exemption increased to $25,000 of taxable capital gains in 1986; and, effective with the 1986 tax year, the taxation of dividends from taxable Canadian corporations under the minimum tax base was based on the cash dividend received by individuals and not on the grossed-up amounts;

—corporation income tax—the inventory allowance was eliminated, effective February 26, 1986; a 3 per cent surtax was imposed on the federal income tax payable by all corporations, effective January 1, 1987; commencing January 1, 1986, a temporary two-year tax on larger financial institutions regulated under the Bank Act, the Quebec Savings Bank Act and under federal and provincial trust and/or loan corporation legislation was imposed at an annual rate of 1 per cent of capital employed in Canada in excess of $200 million; the Scientific Research Tax Credit was eliminated effective May 23, 1985; the refundable portion of the tax credit earned by small Canadian-controlled private corporations was increased from 40 per cent of the credit earned to 100 per cent, effective for qualifying expenditures on scientific research and experimental development made after May 23, 1985; the special investment tax credit of 50 per cent for investment in manufacturing in designated areas, which was due to expire at the end of 1985, was extended one year until December 31, 1986; and, the Small Business Bond Program, due to expire at the end of 1985, was extended for a further two years;

—non-resident income tax—the exemption from the non-resident withholding tax for interest payments on certain long-term debt obligations of corporations and on debt obligations of Canadian governments was extended for such debt obligations issued before 1989;

—sales tax—the federal sales tax was increased 1 percentage point on January 1, 1986 and again on April 1, 1986; tourist literature was made exempt from the sales tax commencing February 27, 1986; the fuel tax rebate offered to farmers, fishermen, loggers and mine operators on purchases of gasoline and diesel fuel for off-highway use in commercial activities was extended for one year, effective January 1, 1987; the special relieving provisions for construction goods manufactured away from the construction site were removed, effective July 1, 1985; and, the exemption from the federal sales tax applying to a range of consumer goods was ended effective July 1, 1985;

—excise taxes and duties—effective February 27, 1986, the tax on alcoholic beverages was increased 4 per cent and the tax on cigarettes and other tobacco products was increased 6 per cent; the automatic indexation of excise levies on alcoholic beverages and tobacco products was eliminated effective September 1, 1985, while the existing specific excise levies on spirits, beer and wine were increased by 2 per cent and the specific excise levies on cigarettes were increased by 1 cent;

—customs import duties—as scheduled under the Multilateral Trade Negotiations, the eighth and final annual tariff reduction was implemented in January 1987; and, tariffs were reimposed on a range of US imports including books, periodicals, computer components and other items on June 6, 1986, and subsequently eliminated on February 19, 1987;

—petroleum and gas revenue tax (PGRT)—effective May 1, 1986, the 6 per cent PGRT rate on revenue from the synthetic oil production was reduced to zero and the small producers' credit was increased from $500,000 to $2 million on PGRT payable from production revenue; effective October 1, 1986, the PGRT was eliminated; and,

—other energy taxes—the introduction of a 2 cents per litre rebate for farmers from the excise tax on gasoline, effective May 1, 1986; the excise tax on motor gasoline, aviation gasoline, diesel fuel and aviation turbo fuel was increased 1 cent per litre, effective January 1, 1987; and, the fuel tax rebate for farmers was increased 1 cent per litre, effective January 1, 1987.

Changes to the effective interest date in 1986-87 for tax remittances resulted in increased revenues of approximately $200 million. Under previous procedures, this revenue would have been reported in the 1987-88 fiscal year.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario and Quebec). Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories are not included in the tables shown hereunder.

Revenue by Main Classification and Source

Table 4.1 presents revenue by main classification and source on both a gross and net basis and segregates revenue internal to the Government from revenue from outside parties. The difference between gross and net revenue is revenue credited to appropriations.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as an accounting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross revenue" is derived by adding to "Total net revenue" all "Revenue credited to appropriations".

TABLE 4.1

REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1986-87							
	Gross revenue			Revenue credited to appropriations		Net revenue		
	From outside parties[1]	Internal to the Govern-ment	Total	From outside parties	Internal to the Govern-ment	From outside parties[1]	Internal to the Govern-ment	Total
Tax revenue—								
Income tax—								
Personal	37,878		37,878			37,878		37,878
Corporation	9,885		9,885			9,885		9,885
Unemployment insurance contributions	9,558		9,558			9,558		9,558
Non-resident	1,355		1,355			1,355		1,355
	58,676		*58,676*			*58,676*		*58,676*
Excise taxes and duties—								
Sales tax	11,972	50	12,022			11,972	50	12,022
Customs import duties	4,187	4	4,191			4,187	4	4,191
Excise duties	1,470		1,470			1,470		1,470
Other	1,767		1,767	348		1,419		1,419
	19,396	*54*	*19,450*	*348*		*19,048*	*54*	*19,102*
Energy taxes—								
Excise tax—Gasoline	1,279		1,279			1,279		1,279
Petroleum and gas revenue tax and incremental oil revenue tax	473		473			473		473
Aviation gas and diesel fuel	213		213			213		213
Natural gas and gas liquids tax	1		1			1		1
Oil export charges								
Petroleum compensation charge	9		9	9				
Canadian Ownership special charge	−1		−1			−1		−1
	1,974		*1,974*	*9*		*1,965*		*1,965*
	21,370	*54*	*21,424*	*357*		*21,013*	*54*	*21,067*
Other tax revenue	180		180			180		180
Total tax revenue	80,226	54	80,280	357		79,869	54	79,923
Non-tax revenue—								
Return on investments, Table 4.2—								
Bank of Canada	1,936		1,936			1,936		1,936
Canada Mortgage and Housing Corporation	866		866			866		866
Farm Credit Corporation	372		372			372		372
Exchange Fund Account	366		366			366		366
Interest on bank deposits	219		219			219		219
Other return on investments	496	171	667	21	144	475	27	502
	4,255	*171*	*4,426*	*21*	*144*	*4,234*	*27*	*4,261*
Proceeds from sales	519	186	705	175	176	344	10	354
Refunds of previous years' expenditure	331	14	345			331	14	345
Privileges, licences and permits	426		426	188		238		238
Services and service fees	1,087	2,247	3,334	889	2,239	198	8	206
Domestic coinage	53		53			53		53
Premium and discount on exchange	41		41	1		40		40
Other non-tax revenue	639	1,123	1,762	163	1,101	476	22	498
	3,096	*3,570*	*6,666*	*1,416*	*3,516*	*1,680*	*54*	*1,734*
Total non-tax revenue	7,351	3,741	11,092	1,437	3,660	5,914	81	5,995
Total revenue[2]	87,577	3,795	91,372	1,794	3,660	85,783	135	85,918

[1] Reflected on the Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of this volume.
[2] Additional details are provided in Table 6 in Section 1 of Volume II (Part I).

1985-86							
Gross revenue			Revenue credited to appropriations		Net revenue		
From outside parties[1]	Internal to the Government	Total	From outside parties	Internal to the Government	From outside parties[1]	Internal to the Government	Total
33,008		33,008			33,008		33,008
9,210		9,210			9,210		9,210
8,719		8,719			8,719		8,719
1,053		1,053			1,053		1,053
51,990		*51,990*			*51,990*		*51,990*
9,345	38	9,383			9,345	38	9,383
3,971	4	3,975			3,971	4	3,975
1,473		1,473			1,473		1,473
1,661		1,661	307		1,354		1,354
16,450	*42*	*16,492*	*307*		*16,143*	*42*	*16,185*
729		729			729		729
2,037		2,037			2,037		2,037
41		41			41		41
– 15		– 15			– 15		– 15
327		327			327		327
1,093		1,093	1,093				
229		229			229		229
4,441		*4,441*	*1,093*		*3,348*		*3,348*
20,891	*42*	*20,933*	*1,400*		*19,491*	*42*	*19,533*
126		126			126		126
73,007	42	73,049	1,400		71,607	42	71,649
1,880		1,880			1,880		1,880
892		892			892		892
403		403			403		403
– 505		– 505			– 505		– 505
278		278			278		278
825	142	967	34	129	791	13	804
3,773	*142*	*3,915*	*34*	*129*	*3,739*	*13*	*3,752*
275	137	412	173	128	102	9	111
398	17	415			398	17	415
376		376	167		209		209
945	2,002	2,947	788	1,999	157	3	160
144		144			144		144
6		6	1		5		5
618	1,085	1,703	149	1,053	469	32	501
2,762	*3,241*	*6,003*	*1,278*	*3,180*	*1,484*	*61*	*1,545*
6,535	3,383	9,918	1,312	3,309	5,223	74	5,297
79,542	3,425	82,967	2,712	3,309	76,830	116	76,946

Tax Revenue

The major tax changes which had an effect on the tax revenue for 1986-87 are listed at the beginning of this section.

Personal Income Tax

This tax is levied on personal income under the provisions of the Income Tax Act.

In 1986-87, personal income tax was the largest source of Government revenue. It amounted to $37,878 million, or 44% of total net revenue.

Corporation Income Tax

This tax is levied on corporation income under the provisions of the Income Tax Act.

Corporation income tax amounted to $9,885 million in 1986-87, or 12% of total net revenue.

Unemployment Insurance Contributions

This account records the contributions from employers and employees to the Unemployment Insurance Account.

Non-Resident Income Tax

The non-resident income tax is levied on the income earned in Canada by non-residents. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to $1,355 million in 1986-87, or 2% of total net revenue.

Excise Taxes and Duties

Excise taxes and duties totalled $21,067 million in 1986-87, or 25% of total net revenue.

Sales tax

The sales tax, totalling $12,022 million in 1986-87, was the most important tax levied under the Excise Tax Act. It was increased by 1 percentage point on January 1, 1986 and again on April 1, 1986.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled $4,191 million in 1986-87.

Excise duties

Excise duties, which totalled $1,470 million in 1986-87, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act.)

Excise tax—Gasoline

The excise tax on gasoline and aviation gasoline for personal use was increased 1 cent per litre, effective January 1, 1987.

Net receipts from the excise tax—Gasoline were $1,279 million in 1986-87. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1987, $1,340 million was received, and $61 million was refunded and charged to revenue.

Petroleum and gas revenue tax and incremental oil revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and was applicable to net operating revenues related to the production of oil and gas. Effective May 1, 1986, the 6 per cent tax rate on revenue from the synthetic oil production was reduced to zero. The petroleum and gas revenue tax was eliminated effective October 1, 1986.

The incremental oil revenue tax was eliminated effective June 1, 1985.

Aviation gas and diesel fuel

This tax, which came into effect during 1985-86, is imposed on diesel fuel and aviation turbo fuel. It was increased 1 cent per litre, effective January 1, 1987.

Natural gas and gas liquids tax

This tax, which came into effect during 1980-81, was imposed on all sales of natural gas and gas liquids. It was eliminated effective June 1, 1985.

Oil export charges

Oil export charges were collected in respect of oil produced in, and exported from, provinces.

The oil export charges were eliminated effective June 1, 1985.

Canadian Ownership special charge

This special charge was levied to increase public ownership of the oil and gas industry in Canada. It was eliminated effective June 1, 1985.

Non-Tax Revenue

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

Return on investments is summarized in Table 4.2. In 1986-87, the presentation of this table has been changed to agree the total ministerial return on investments amount as reported in Table 6 in Section 1 of Volume II (Part I) to the amount as reported in Table 4.1. The reconciling items include the Exchange Fund Account adjustment to recognize the international reserves held in the Account and the interest on loans to the Unemployment Insurance Account. The return on investments internal to the Government has been deducted from the total net return on investments to obtain the total net return on investments from outside parties. Revenue credited to appropriations from outside parties has been added to the latter to obtain total gross return on investments from outside parties.

TABLE 4.2

RETURN ON INVESTMENTS(2)
(in millions of dollars)

	1986-87	1985-86	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation	80	33	47
Canada Mortgage and Housing Corporation	866	892	- 26
Export Development Corporation	8	15	- 7
Farm Credit Corporation	372	403	- 31
Federal Business Development Bank	10	20	- 10
	1,336	*1,363*	*- 27*
All other Crown corporations—			
Air Canada	14	16	- 2
Atomic Energy of Canada Limited	63	68	- 5
Canadian National Railway Company	18	67	- 49
Petro-Canada		50	- 50
Other—			
Bank of Canada	1,936	1,880	56
Canadian Dairy Commission	7	15	- 8
Northern Canada Power Commission	15	24	- 9
Royal Canadian Mint	4	10	- 6
Teleglobe Canada	(1)	188	- 188
Vancouver Port Corporation	6	(1)	6
Miscellaneous	15	11	4
	2,078	*2,329*	*- 251*
	3,414	*3,692*	*- 278*
Provincial and territorial governments	94	88	6
National governments including developing countries	55	54	1
International organizations	(1)	(1)	
Veterans' Land Act Fund—Advances	9	11	- 2
Joint and mixed enterprises	7	4	3
Miscellaneous	14	35	- 21
	179	*192*	*- 13*
	3,593	3,884	- 291
Foreign exchange accounts—			
Exchange Fund Account	366	- 505	871
International Monetary Fund—Subscriptions	9	24	- 15
	375	- 481	856
Cash—			
Interest on bank deposits	219	278	- 59
Other accounts—			
Interest on investment *re*: military purchases	24	21	3
Government's holdings of unmatured debt	18	29	- 11
Baie Verte Mines	6		6
Supply revolving fund	6	7	- 1
Other	20	14	6
	74	71	3
Total net return on investments	4,261	3,752	509
Return on investments internal to the Government	- 27	- 13	- 14
Total net return on investments from outside parties	4,234	3,739	495
Revenue credited to appropriations from outside parties	21	34	- 13
Total gross return on investments from outside parties	4,255	3,773	482

(1) Less than $500,000.

(2) Additional details are provided in Table 6 in Section 1 of Volume II (Part I).

SECTION 5

1986-87
PUBLIC ACCOUNTS

Estimates and Appropriations

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Estimates and appropriations—

Parliamentary spending authorities 5.2
Source and disposition of authorities—Annual and statutory 5.3

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 5.1 presents, for the year ended March 31, 1987, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Use of Appropriations by ministry, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details on the use of appropriations by ministry and by type (annual and statutory) are given in Section 1 (Table 3) of Volume II (Part I), and in the ministerial sections of the same volume.

TABLE 5.1

PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	37,470	69,538	107,008
Non-budgetary	**81**	**345**	**426**
Supplementary Estimates (A)—Budgetary	485	95	580
Non-budgetary	**22**	**– 263**	**– 241**
Supplementary Estimates (B)—Budgetary	300		300
Supplementary Estimates (C)—Budgetary	582	42	624
Non-budgetary		**– 28**	**– 28**
Total—Budgetary	38,837	69,675	108,512
Non-budgetary	**103**	**54**	**157**
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1—Budgetary	10,141		
Non-budgetary	**28**		
Appropriation Act No. 2—Budgetary	27,329		
Non-budgetary	**53**		
Appropriation Act No. 3—Budgetary	485		
Non-budgetary	**22**		
Appropriation Act No. 4—Budgetary	300		
Appropriation Act No. 5—Budgetary	582		
Total—Budgetary	38,837		
Non-budgetary	**103**		

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Source and Disposition of Authorities—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 5.2 presents details of the total available parliamentary spending authorities. They include authorities available from previous years, parliamentary spending authorities as per Table 5.1 and various adjustments which are explained in the notes to the table.

Table 5.3 presents a summary of the source and disposition of authorities by type (annual and statutory) for the year ended March 31, 1987.

Further ministerial details are presented in Section 1 (Table 3) of Volume II (Part I).

TABLE 5.2

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Available from previous years	Main and Supplementary Estimates	Adjustments and transfers[1]	Total available parliamentary spending authorities
Annual—Budgetary	23	38,837	52	38,912
Non-budgetary	**1,927**	**103**	**490**	**2,520**
Statutory—Budgetary	868	69,675	- 10	70,533
Non-budgetary	**26,131**	**54**	**- 1,143**	**25,042**
Total—Budgetary	891	108,512	42	109,445
Non-budgetary	**28,058**	**157**	**- 653**	27,562

[1] These adjustments and transfers include items such as:

(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);

(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,

(c) adjustments to authorities granted in statutes other than appropriation acts.

Further details can be obtained by referring to the adjustments and transfers column of the Ministry Summary in the ministerial sections of Volume II (Part I).

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 5.3

SOURCE AND DISPOSITION OF AUTHORITIES—ANNUAL AND STATUTORY
(in millions of dollars)

	Total available for use[1]	Used	Lapsed	Overexpended	Available for use in subsequent years
Annual—Budgetary	**38,912**	**37,576**	1,410	- 96	22
Non-budgetary	**2,520**	**628**	**31**		**1,861**
Statutory—Budgetary	**70,533**	**69,122**	508		903
Non-budgetary	**25,042**	**- 361**			**25,403**
Total—Budgetary	109,445	106,698	1,918	- 96	925
Non-budgetary	**27,562**	**267**	**31**		**27,264**

[1] Represents total available parliamentary spending authorities (Table 5.2).

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

SECTION 6

1986-87
PUBLIC ACCOUNTS

Budgetary Expenditure

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BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. In addition, budgetary expenditure may also include charges related to the provision for valuation of loans, investments and advances, the allowance for borrowings of agent Crown corporations, and accounts payable and other allowances related to statutory items and certain annual appropriations. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year and in the supplementary period including accounts payable at year end.

Expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Expenditure by Envelope

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the policy and expenditure management system. Under this system, the Government manages the resources made available to it by "envelope". Each envelope represents the resources allocated to a particular policy sector for all elements of ministerial spending that relates to that sector.

Expenditure by Envelope and Source

Table 6.1 presents expenditure by envelope and source. The table is presented on both a gross and net basis and segregates expenditure with outside parties from expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations.

TABLE 6.1

EXPENDITURE BY ENVELOPE AND SOURCE
(in millions of dollars)

	1986-87							
	Gross expenditure			Revenue credited to appropriations		Net expenditure		
	With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total
Social development—								
Old age security benefits, guaranteed income supplements and spouses' allowances	13,445		13,445			13,445		13,445
Unemployment insurance benefits	10,444		10,444			10,444		10,444
Established programs financing—								
Insurance and medical care services	6,607		6,607			6,607		6,607
Education support	2,232		2,232			2,232		2,232
Canada Assistance Plan	4,051		4,051			4,051		4,051
Family allowances	2,534		2,534			2,534		2,534
Justice and legal	2,177	5	2,182			2,177	5	2,182
Social assistance—Indians and Inuit	2,240	1	2,241			2,240	1	2,241
Direct job creation and training	1,959		1,959			1,959		1,959
Veterans benefits	1,589		1,589			1,589		1,589
Housing	1,454		1,454			1,454		1,454
Television, film and radio	1,028		1,028			1,028		1,028
Other	5,299	1,026	6,325	490	1,019	4,809	7	4,816
	55,059	*1,032*	*56,091*	*490*	*1,019*	*54,569*	*13*	*54,582*
Economic and regional development	12,626	325	12,951	834	293	11,792	32	11,824
Defence	10,283	74	10,357	277	24	10,006	50	10,056
Fiscal arrangements	6,302		6,302			6,302		6,302
Services to Government	4,135	2,359	6,494	173	2,324	3,962	35	3,997
External affairs and aid	2,912	1	2,913	20	(1)	2,892	1	2,893
Parliament	207		207			207		207
Total program expenditure	*91,524*	*3,791*	*95,315*	*1,794*	*3,660*	*89,730*	*131*	*89,861*
Public debt, Table 6.3	26,658	4	26,662			26,658	4	26,662
Total expenditure[3]	118,182	3,795	121,977	1,794	3,660	116,388	135	116,523

(1) Less than $500,000.
(2) Reflected on the Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of this volume.
(3) Additional information is provided in Table 4 in Section 1 of Volume II (Part I).

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government. "Total gross expenditure" is derived by adding to "Total net expenditure" all "Revenue credited to appropriations".

1985-86							
Gross expenditure			Revenue credited to appropriations		Net expenditure		
With outside parties[2]	Internal to the Government	Total	From outside parties	Internal to the Government	With outside parties[2]	Internal to the Government	Total
12,525		12,525			12,525		12,525
10,036		10,036			10,036		10,036
6,400		6,400			6,400		6,400
2,277		2,277			2,277		2,277
3,916		3,916			3,916		3,916
2,501		2,501			2,501		2,501
2,016	5	2,021			2,016	5	2,021
1,951	5	1,956			1,951	5	1,956
1,795		1,795			1,795		1,795
1,535	1	1,536			1,535	1	1,536
1,429		1,429			1,429		1,429
1,023		1,023			1,023		1,023
4,820	982	5,802	405	972	4,415	10	4,425
52,224	*993*	*53,217*	*405*	*972*	*51,819*	*21*	*51,840*
13,625	318	13,943	1,807	288	11,818	30	11,848
9,366	55	9,421	272	18	9,094	37	9,131
5,941		5,941			5,941		5,941
4,640	2,055	6,695	207	2,030	4,433	25	4,458
2,511	2	2,513	21	1	2,490	1	2,491
198		198			198		198
88,505	*3,423*	*91,928*	*2,712*	*3,309*	*85,793*	*114*	*85,907*
25,441	2	25,443			25,441	2	25,443
113,946	3,425	117,371	2,712	3,309	111,234	116	111,350

Details of Expenditure by Envelope

Table 6.2 presents expenditure with outside parties on both a gross and net basis for major elements within each envelope.

TABLE 6.2

DETAILS OF EXPENDITURE BY ENVELOPE
(in millions of dollars)

	1987		1986	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
SOCIAL DEVELOPMENT				
COMMUNICATIONS—				
Department: cultural affairs	105	105	98	98
Canada Council	86	86	74	74
Canadian Broadcasting Corporation	855	855	857	857
Canadian Film Development Corporation	86	86	76	76
Canadian Radio-television and Telecommunications Commission	26	26	24	24
National Arts Centre Corporation	15	15	17	17
National Film Board	70	60	73	64
National Library	36	36	31	31
National Museums of Canada	86	85	74	73
Public Archives	51	51	40	39
EMPLOYMENT AND IMMIGRATION—				
Department/Canada Employment and Immigration Commission	13,390	13,390	12,694	12,694
Immigration Appeal Board	8	8	5	5
ENVIRONMENT	751	751	691	691
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	2,641	2,640	2,368	2,367
JUSTICE—				
Department	175	175	130	130
Canadian Human Rights Commission	10	10	9	9
Commissioner for Federal Judicial Affairs	112	112	107	107
Federal Court of Canada	10	10	8	8
Law Reform Commission of Canada	4	4	5	5
Offices of the Information and Privacy Commissioners of Canada	4	4	3	3
Supreme Court of Canada	7	7	6	6
Tax Court of Canada	3	3	3	3
LABOUR—				
Canadian Centre for Occupational Health and Safety	8	8	7	7
NATIONAL HEALTH AND WELFARE—				
Department	27,660	27,603	26,226	26,186
Medical Research Council	168	168	161	161
PUBLIC WORKS—				
Canada Mortgage and Housing Corporation	1,454	1,454	1,454	1,454
SECRETARY OF STATE—				
Department	3,145	3,145	3,129	3,129
Advisory Council on the Status of Women	2	2	3	3
Social Sciences and Humanities Research Council	70	70	63	63
Status of Women—Office of the Co-ordinator	2	2	3	3
SOLICITOR GENERAL—				
Department	137	137	117	117
Canadian Security Intelligence Service	132	132	116	116
Correctional Service	745	745	717	717
National Parole Board	16	16	15	15
Royal Canadian Mounted Police	1,239	818	1,130	777
VETERANS AFFAIRS	1,586	1,586	1,532	1,532
	54,895	54,405	52,066	51,661
Provision for valuation	164	164	158	158
	55,059	54,569	52,224	51,819

TABLE 6.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Continued*
(in millions of dollars)

	1987		1986	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
ECONOMIC AND REGIONAL DEVELOPMENT				
AGRICULTURE—				
Department	3,347	3,334	2,294	2,281
Canadian Dairy Commission	5	5	4	4
Canadian Livestock Feed Board	17	17	17	17
Farm Credit Corporation	5	5		
COMMUNICATIONS—				
Department: excluding cultural affairs	173	162	174	164
CONSUMER AND CORPORATE AFFAIRS—				
Department	158	158	153	153
Competition Tribunal	1	1		
Restrictive Trade Practices Commission	1	1	1	1
Standards Council of Canada	7	7	6	6
ENERGY, MINES AND RESOURCES—				
Department	1,536	1,526	3,458	2,362
Atomic Energy Control Board	22	22	20	20
Atomic Energy of Canada Limited	218	218	274	274
National Energy Board	25	25	25	25
EXTERNAL AFFAIRS—				
Department: program for export market development	24	24	34	34
Canadian Commercial Corporation	16	16	16	16
FISHERIES AND OCEANS	572	572	627	627
LABOUR—				
Department	213	191	172	150
Canada Labour Relations Board	6	6	6	6
REGIONAL INDUSTRIAL EXPANSION—				
Department	1,160	1,160	1,057	1,057
Canadair Financial Corporation Inc			1,188	1,188
Cape Breton Development Corporation	164	164	120	120
Federal Business Development Bank	55	55	26	26
Investment Canada	9	9	10	10
The de Havilland Aircraft of Canada, Limited			50	50
SCIENCE AND TECHNOLOGY—				
Ministry of State	16	16	13	13
National Research Council of Canada	428	409	423	413
Natural Sciences and Engineering Research Council	320	320	310	310
Science Council of Canada	3	3	4	4
SUPPLY AND SERVICES—				
Department: unsolicited proposals for research and development and public awareness	19	19	24	24
TRANSPORT—				
Department	3,151	2,392	3,288	2,632
Canadian Aviation Safety Board	14	14	17	17
Canadian Transport Commission	882	882	679	679
Civil Aviation Tribunal	1	1		
Grain Transportation Agency Administrator	3	3	2	2
Northern Pipeline Agency	1	1	1	1
	12,572	11,738	14,493	12,686
Provision for valuation	54	54	– 868	– 868
	12,626	11,792	13,625	11,818

TABLE 6.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Continued*
(in millions of dollars)

	1987		1986	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
DEFENCE				
NATIONAL DEFENCE	**10,026**	**9,749**	9,319	9,047
Provision for valuation	**257**	**257**	47	47
	10,283	**10,006**	9,366	9,094
FISCAL ARRANGEMENTS				
FINANCE—				
Department—				
Fiscal transfer payments program	**5,801**	**5,801**	5,459	5,459
PUBLIC WORKS—				
Department: municipal grants	**247**	**247**	239	239
SUPPLY AND SERVICES—				
Department: reciprocal taxation	**256**	**256**	243	243
	6,304	**6,304**	5,941	5,941
Provision for valuation	**−2**	**−2**		
	6,302	**6,302**	5,941	5,941
SERVICES TO GOVERNMENT				
CONSUMER AND CORPORATE AFFAIRS—				
Canada Post Corporation	**431**	**431**	355	355
FINANCE—				
Department—				
Financial and economic policies program: excluding development assistance	**85**	**85**	85	85
Canadian Import Tribunal program	**2**	**2**	2	2
Inspector general of banks program	**4**	**4**	4	4
Special program	**6**	**6**	797	797
Auditor General	**43**	**43**	41	41
Insurance	**24**	**24**	25	25
Tariff Board	**3**	**3**	3	3
GOVERNOR GENERAL	**8**	**8**	6	6
NATIONAL REVENUE—				
Customs and Excise	**451**	**451**	402	402
Taxation	**815**	**762**	730	685
PRIVY COUNCIL—				
Department	**45**	**45**	48	48
Canadian Intergovernmental Conference Secretariat	**3**	**3**	3	3
Chief Electoral Officer	**10**	**10**	4	4
Commissioner of Official Languages	**10**	**10**	9	9
Economic Council of Canada	**9**	**9**	8	8
Public Service Staff Relations Board	**8**	**8**	9	9
Security Intelligence Review Committee	**1**	**1**	1	1
PUBLIC WORKS—				
Department: excluding municipal grants	**954**	**898**	1,055	965
National Capital Commission	**62**	**62**	81	81

TABLE 6.2

DETAILS OF EXPENDITURE BY ENVELOPE—*Concluded*
(in millions of dollars)

	1987		1986	
	Gross expenditure	Net expenditure	Gross expenditure	Net expenditure
SECRETARY OF STATE—				
Public Service Commission	123	123	111	111
SUPPLY AND SERVICES—				
Department: excluding reciprocal taxation, unsolicited proposals for research and development, and public awareness	296	238	253	186
Statistics Canada	302	296	210	205
TREASURY BOARD—				
Secretariat	305	305	282	282
Comptroller General	13	13	12	12
Privatization and Regulatory Affairs	5	5		
	4,018	3,845	4,536	4,329
Provision for valuation	117	117	104	104
	4,135	3,962	4,640	4,433
EXTERNAL AFFAIRS AND AID				
ENERGY, MINES AND RESOURCES—				
Petro-Canada International Assistance Corporation	29	29	24	24
EXTERNAL AFFAIRS—				
Department: excluding program for export market development	818	798	758	737
Canadian International Development Agency	1,900	1,900	1,268	1,268
Canadian Institute for International Peace and Security	3	3	2	2
International Development Research Centre	100	100	86	86
International Centre for Ocean Development	4	4		
International Joint Commission	3	3	3	3
FINANCE—				
Department—				
Financial and economic policies program: development assistance	150	150		
	3,007	2,987	2,141	2,120
Provision for valuation	−95	−95	370	370
	2,912	2,892	2,511	2,490
PARLIAMENT				
PARLIAMENT—				
The Senate	29	29	27	27
House of Commons	161	161	160	160
Library of Parliament	12	12	11	11
	202	202	198	198
Provision for valuation	5	5		
	207	207	198	198
PUBLIC DEBT				
FINANCE—				
Department—				
Public debt program	26,658	26,658	25,452	25,452
Provision for valuation			−11	−11
	26,658	26,658	25,441	25,441
Total expenditure before provision for valuation	117,682	115,888	114,146	111,434
Provision for valuation	500	500	−200	−200
TOTAL	118,182	116,388	113,946	111,234

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Canada and Treasury bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The increase of $816 million in public debt charges related to unmatured debt is commensurate with an increase in the debt, which rose from $201,517 million at March 31, 1986 to $229,491 million at March 31, 1987. The increase of $400 million in public debt charges related to specified purpose accounts was due mainly to an increase in the balances of superannuation accounts.

A comparative summary of public debt charges is presented in Table 6.3. In 1986-87, changes in the presentation of the table have been made in order to disclose in greater detail the consolidated specified purpose accounts and the reconciling items between total public debt charges as reported in the Finance ministerial section (Section 9) of Volume II (Part I) and the total net expenditure of the public debt envelope as per Table 6.1. The reconciling items include the expenditure of the consolidated specified purpose accounts and the provision for valuation. Expenditure internal to the Government has been deducted from the total net expenditure of the public debt envelope to obtain the total net expenditure with outside parties. Since no portion of revenue credited to appropriations applies to the public debt envelope, the total gross public debt envelope is identical to the total net public debt envelope.

TABLE 6.3

PUBLIC DEBT CHARGES[1]
(in millions of dollars)

	1986-87	1985-86	Increase or decrease (-)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	10,142	9,058	1,084
Payable in foreign currencies	455	307	148
	10,597	*9,365*	*1,232*
Canada savings bonds	4,419	5,177	- 758
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	136	37	99
Treasury bills	5,801	5,513	288
Notes and loans—			
Payable in Canadian currency		4	- 4
Payable in foreign currencies	539	575	- 36
	539	*579*	*- 40*
Canada bills	30		30
Servicing costs and costs of issuing new loans	66	101	- 35
Total public debt charges related to unmatured debt	21,588	20,772	816
Specified purpose accounts—			
Superannuation accounts	4,616	4,214	402
Government Annuities Account	70	73	- 3
Canada Pension Plan Account	156	152	4
Deposit and trust accounts	94	104	- 10
Other	59	52	7
Total public debt charges related to specified purpose accounts	4,995	4,595	400
Consolidated specified purpose accounts—			
Unemployment Insurance Account	3	3	
Western Grain Stabilization Account	1	48	- 47
Agricultural Commodities Stabilization Accounts	2		2
Total public debt charges related to consolidated specified purpose accounts	6	51	- 45
Total public debt charges related to other accounts	79	87	- 8
Total public debt charges[2]	26,668	25,505	1,163
Less:			
Total public debt charges related to consolidated specified purpose accounts	6	51	- 45
Provision for valuation		11	- 11
Total consolidated accounts and provision	6	62	- 56
Total net/gross expenditure of the public debt envelope	26,662	25,443	1,219
Less:			
Expenditure internal to the Government—Interest on Government's holdings of unmatured debt	4	2	2
Total net/gross expenditure with outside parties of the public debt envelope	26,658	25,441	1,217

[1] Additional details are provided in Table 4 in Section 1 of Volume II (Part I).
[2] Additional details are provided in Section 8 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total net expenditure each year.

Table 6.4 presents a comparative summary of these statutory expenditures. In 1986-87, changes in the presentation of the table have been made in order to disclose the reconciling items between the total ministerial expenditure under statutory authority and the total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Expenditure internal to the Government has been deducted from the total net statutory expenditure to obtain the total net statutory expenditure with outside parties. Revenue credited to appropriations from outside parties has been added to the latter to obtain the total gross statutory expenditure with outside parties.

TABLE 6.4

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1986-87			1985-86			Increase or decrease (−)
Public debt charges			26,668			25,505	1,163
Old age security payments			9,520			8,858	662
Payments for insured health services and extended health care services			6,621			6,386	235
Federal-provincial fiscal arrangements and public utilities			5,801			5,459	342
Canada Assistance Plan payments			4,001			3,876	125
Guaranteed income supplement payments			3,451			3,319	132
Government's contribution to the Unemployment Insurance Account			2,710			2,744	−34
Family allowance payments			2,535			2,500	35
Post-secondary education payments to provinces			2,232			2,278	−46
Payments to railway companies under the Western Grain Transportation Act			672			496	176
Spouse's allowance payments			473			348	125
Interest payments under the Canada Student Loans Act			351			285	66
Reciprocal taxation			256			243	13
Grants to municipalities and other taxing authorities			247			239	8
Contributions to the provinces under the Crop Insurance Act			213			198	15
Government's contribution in respect of fishermens' benefits			201			176	25
Excess of expenditures over the revenues of the Canada Post Corporation			129			184	−55
Payments to International Development Association			141				141
Payments to international financial institutions			120				120
Judges' salaries, allowances and annuities			109			103	6
Labour adjustment benefits payments			92			60	32
Payments to producers for named agricultural commodities			84			24	60
Superannuation, supplementary retirement benefits, death benefits and other pensions—							
Public Service—							
Government's matching contribution to the Public Service Superannuation Account	398			391			
Statutory payments under the Supplementary Retirement Benefits Act	476			453			
Government's contribution as employer to the Unemployment Insurance Account	185			175			
Government's matching contribution to the Canada and Quebec Pension Plans	105			91			
Government's matching contribution to the Supplementary Retirement Benefits Account	78			72			
Government's matching contribution to the death benefit account	7			7			
Amortization of actuarial deficiency	53			244			
		1,302			1,433		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	53			244			
recoveries from revolving funds	70			67			
		123			311		
			1,179			1,122	57
Canadian Forces—							
Government's matching contribution to the Canadian Forces Superannuation Account	233			223			
Statutory payments under the Supplementary Retirement Benefits Act	286			262			
Government's contribution as employer to the Unemployment Insurance Account	63			58			
Government's matching contribution to the Canada and Quebec Pension Plans	35			32			
Government's matching contribution to the Supplementary Retirement Benefits Account	25			24			
Government's matching contribution to the death benefit account	2			2			
Amortization of actuarial deficiency	62			152			
		706			753		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		62			152		
			644			601	43

TABLE 6.4

EXPENDITURE UNDER STATUTORY AUTHORITY—*Concluded*
(in millions of dollars)

	1986-87			1985-86			Increase or decrease (–)
Royal Canadian Mounted Police—							
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	72			68			
Statutory payments under the Supplementary Retirement Benefits Act	22			20			
Government's contribution as employer to the Unemployment Insurance Account	13			12			
Government's matching contribution to the Canada and Quebec Pension Plans	8			7			
Government's matching contribution to the Supplementary Retirement Benefits Account	7			6			
Amortization of actuarial deficiency	1			11			
		123			124		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		1			11		
			122			113	9
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act			17			17	
All other statutory expenditure			533			2,458	– 1,925
Total ministerial expenditure under statutory authority[1]			69,122			67,592	1,530
Consolidated specified purpose accounts—							
Unemployment Insurance Account			8,282			7,753	529
Western Grain Stabilization Account			777			393	384
Crop Reinsurance Fund			287			98	189
Oil Export Charges Revenue Sharing Account						142	– 142
Agricultural Commodities Stabilization Accounts			– 22				– 22
Total expenditure of consolidated specified purpose accounts			9,324			8,386	938
Provision for valuation			500			– 200	700
Total net statutory expenditure			78,946			75,778	3,168
Expenditure internal to the Government			– 4			– 2	– 2
Total net statutory expenditure with outside parties			78,942			75,776	3,166
Revenue credited to appropriations from outside parties			136			1,258	– 1,122
Total gross statutory expenditure with outside parties			79,078			77,034	2,044

[1] Additional details are provided in Table 3 in Section 1 of Volume II (Part I).

SECTION 7

1986-87
PUBLIC ACCOUNTS

Consolidated Specified Purpose Accounts

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CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. Such accounts collect primarily receipts of a tax nature, and include: the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Oil Export Charges Revenue Sharing Account, the Crop Reinsurance Fund and the Agricultural Commodities Stabilization Accounts.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. Commencing with 1985-86 (1984-85 for the Canadian Ownership Account), the transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 7.1 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 7.1

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges			Net increase or decrease (-)	
	April 1/ 1986	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/ 1987	1987	1986
	$	$	$	$	$	$	$	$
Unemployment Insurance Account, Table 7.2	- 105,563,768	9,558,032,569	5,987,255,695	11,257,265,243	4,473,014,553	**- 290,555,300**	- 184,991,532	156,097,652
Less: interest bearing loans	4,229,000,000		3,635,000,000		3,012,000,000	**3,606,000,000**	- 623,000,000	- 586,000,000
	- 4,334,563,768	*9,558,032,569*	*9,622,255,695*	*11,257,265,243*	*7,485,014,553*	***- 3,896,555,300***	*438,008,468*	*742,097,652*
Canadian Ownership Account	1,902,919,901	- 752,749				**1,902,167,152**	- 752,749	229,177,065
Add: investments made through the Canadian Ownership Account	1,656,854,321					**1,656,854,321**		
Canadian Ownership special charge collected	*3,559,774,222*	*- 752,749*				***3,559,021,473***	*- 752,749*	*229,177,065*
Oil Export Charges Revenue Sharing Account	297,718			297,718			- 297,718	297,718
Western Grain Stabilization Account	607,017,929	25,378,264	77,393,414	854,800,245		**- 145,010,638**	- 752,028,567	363,496,516
Crop Reinsurance Fund	120,497,510	53,810,768		287,403,056		**- 113,094,778**	- 233,592,288	- 49,563,384
Agricultural Commodities Stabilization Accounts		47,109,166	26,844,576	4,172,679		**69,781,063**	69,781,063	
Total	- 46,976,389	9,683,578,018	9,726,493,685	12,403,938,941	7,485,014,553	**- 525,858,180**	- 478,881,791	558,512,535

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (*a*) premiums, fines, penalties and interest; (*b*) Government share of benefits paid; (*c*) refunds of overpayments of benefits, and benefit repayments; (*d*) amounts for services rendered to other Government departments or agencies, or to the public; (*e*) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (*f*) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (*a*) benefits paid under the Act; (*b*) costs of administering the Act; and (*c*) interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $11.63 from April 1, 1986 to December 31, 1986 and $12.46 from January 1, 1987 to March 31, 1987. For the same periods, maximum weekly benefits were $297 from April 1, 1986 to December 31, 1986 and $318 from January 1, 1987 to March 31, 1987.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1987 bears interest at rates between 8.045% and 12% per annum, and is repayable between April 30, 1987 and March 31, 1989.

TABLE 7.2

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1986-87	1985-86
RECEIPTS AND OTHER CREDITS		
Contributions—		
Employee and employer*	**9,819**	8,964
Government	**2,710**	2,744
Investment income	**4**	4
Interest bearing loans from the Government	**3,012**	594
	15,545	12,306
PAYMENTS AND OTHER CHARGES		
Benefits	**10,320**	9,841
Expenses	**937**	904
Interest expense	**838**	225
Repayments of interest bearing loans to the Government	**3,635**	1,180
	15,730	12,150
Net decrease (–) or increase	**–185**	156
Add Balance at beginning of year	**–106**	–262
Balance at end of year	**–291**	–106

* Included in employee and employer contributions is $261 million ($245 million in 1985-86) from the Government as contribution for employees.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $9,558 million ($8,719 million in 1986), are reported as revenue, while payments and other charges of $11,257 million ($10,745 million in 1986), are reported as expenditure.

Receipts and other credits of $5,987 million ($3,587 million in 1986) and payments and other charges of $4,473 million ($1,405 million in 1986), internal to the operations of the Government, have been eliminated, in order to present transactions with outside parties, only.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of –$1 million ($229 million in 1986), are reported as revenue.

Oil Export Charges Revenue Sharing Account

This account recorded the share of the oil export charges that was payable to oil producing provinces, in accordance with the Energy Administration Act. The share of oil export charges was in respect of oil produced in, and exported from, the provinces of British Columbia, Alberta, Manitoba and Saskatchewan. The charges were cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, there were no receipts and other credits reported as revenue in 1987 ($142 million reported as revenue in 1986), nor were there any payments and other charges reported as expenditure ($142 million reported as expenditure in 1986). However, an amount of $297,718 payable to oil producing provinces at March 31, 1986 was paid in 1986-87 (details are provided in Table 9.15 in Section 9 of this volume).

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, canola and flax seed as well as any other seed that may be prescribed which is: (*a*) produced in the designated area and, (*b*) named in Schedule I to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

(*a*) levies paid by participating producers—Ranging from 1% to 2½% of grain sales proceeds to an annual maximum of $60,000 eligible proceeds per participant;

(*b*) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,

(*c*) interest on the amount standing to the credit of the Account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $25 million ($30 million in 1986), are reported as revenue, while payments and other charges of $855 million ($526 million in 1986), are reported as expenditure.

Receipts and other credits of $77 million ($133 million in 1986), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, established by Section 5(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $54 million ($48 million in 1986), are reported as revenue, while payments and other charges of $287 million ($98 million in 1986), are reported as expenditure.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are four active accounts as follows:

(*a*) hogs;
(*b*) slaughter cattle;
(*c*) feeder calves; and,
(*d*) lambs.

These accounts were established in the accounts of Canada, in the 1986-87 fiscal year, pursuant to Section 10.2 of the Agricultural Stabilization Act.

Within the Statement of Revenue and Expenditure and Accumulated Deficit, receipts and other credits of $47 million are reported as revenue, while payments and other charges of $4 million are reported as expenditure.

Receipts and other credits of $27 million, internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1986 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1986 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 28, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Balance of the account with Receiver General for Canada	48,961	23,947
Due from claimants (Note 4)	126,682	125,179
Due from Canada (Notes 3 and 5)		84,563
	175,643	233,689

LIABILITIES AND DEFICIT	1986	1985
Unredeemed warrants	220,675	114,008
Tax deductions from warrants	112,137	76,508
Due to Canada (Note 5)	85,580	
Advances from Canada (Note 6)	3,549,224	4,487,779
	3,967,616	4,678,295
Deficit (Note 3)	3,791,973	4,444,606
	175,643	233,689

Approved by the Commission:

PAUL GAUVIN
Executive Director
Finance and Administration

GAETAN LUSSIER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenue		
Premiums	9,615,637	8,752,844
Penalties	15,855	13,500
	9,631,492	8,766,344
Expenses		
Benefits (Note 7 and Schedule)	10,393,518	10,117,876
Administration	927,687	902,286
Interest on advances from Canada and on the balance of the account with Receiver General for Canada	463,245	521,620
Doubtful accounts	8,411	11,878
	11,792,861	11,553,660
Excess of expenses over revenue before Government's share of benefits	2,161,369	2,787,316
Government's share of benefits (Note 3 and Schedule)	2,814,002	2,888,372
Excess of revenue over expenses for the year (Note 3)	652,633	101,056
Deficit at beginning of the year	4,444,606	4,545,662
Deficit at end of the year (Note 3)	3,791,973	4,444,606

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(c) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments estimated to be receivable under Section 142 of the Act including adjustments between actual and estimated repayments of prior years.

(d) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(e) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(f) Government's share of benefits

The government's share of benefits is recorded on an accrual basis.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

3. Restatement of prior year

The Commission completed a study to estimate the overcharge to the Government's share of benefits due to the methods used to administer claimants' records of employment. The overcharges were estimated at $73,223,000 for 1985 and $69,617,000 for 1986. The estimate for prior years is unavailable due to the difficulty in obtaining the necessary information and the cost involved.

The 1985 comparative figures in the financial statements were restated accordingly. The Government's share of benefits and the excess of revenue over expenses for the year ended December 31, 1985 and the amount due from Canada as at that date have been reduced by $73,223,000. The deficit at December 31, 1985 has been increased by the same amount and the balance of this account as at January 1st, 1985 has remained the same as previously reported.

4. Due from claimants

	1986	1985
	(in thousands of dollars)	
Benefit overpayments and penalties	116,335	102,973
Less: allowance for doubtful accounts	29,849	27,794
	86,486	75,179
Estimated benefit repayments under Section 142 of the Act	40,196	50,000
	126,682	125,179

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $6.4 million (1985—$5.4 million).

5. Due from (to) Canada

	1986	1985
	(in thousands of dollars)	
Government's share of benefits (Note 3)	(64,647)	(45,933)
Premiums	3,781	132,929
Interest on balance of the account with Receiver General for Canada	170	1,156
Administration expenses	(24,956)	(3,702)
Benefit repayments	114	142
Other	(42)	(29)
	(85,580)	84,563

6. Advances from Canada

Advances from Canada are made under Section 137 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 9.125% to 12.00%. The balance as at December 31 consists of:

	1986	1985
	(in thousands of dollars)	
Principal repayable in		
1986		1,308,000
1987	2,749,000	2,749,000
1988	342,000	
	3,091,000	4,057,000
Accrued interest	458,224	430,779
	3,549,224	4,487,779

7. Overpayments and underpayments of benefits

The large number of claimants to be monitored and the requirement for prompt service require selective internal control procedures rather than universal and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exist which the Commission estimated at $316 million ($270 million in 1985) and $123 million ($109 million in 1985) respectively. These amounts are included in the benefits for the year.

8. Contingent liabilities

In the normal course of the operations of the Unemployment Insurance Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Unemployment Insurance Account.

9. Subsequent event

On June 26, 1987, Bill C-50 received Royal Assent. This Act concerns the treatment of pension payments in determining certain unemployment insurance benefits entitlements retroactive to January 5, 1986. Pursuant to this Act, approximately $123 million in benefits were paid subsequent to June 26, 1987. As benefit payments are recorded on a cash basis, no provision was made as at December 31, 1986.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986—*Concluded*

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986		1985	
	Total	Government's share	Total	Government's share
Regular	9,098,430	2,464,447	8,877,008	2,535,969
Maternity	471,839		431,268	
Training	235,660	113,939	232,790	120,311
Sickness	236,395		215,066	
Job creation	96,092	44,471	132,279	65,455
Work sharing	21,551		25,373	
Retirement	21,859		21,108	
Adoption	4,154		3,897	
	10,185,980	2,622,857	9,938,789	2,721,735
Fishing	207,538	191,145	179,087	166,637
	10,393,518	2,814,002	10,117,876	2,888,372

In accordance with Sections 136 and 146 of the Unemployment Insurance Act, 1971, the Government's share of benefits consists of extended benefits paid under Section 35, Subsections 38(8) and 39(3), and all benefits paid to fishermen less premiums paid by them and their designated employers.

Extended benefits paid under Section 35 of the Act are benefits paid to claimants who have exhausted their initial benefits (and labour force extended benefits, if they are entitled) and who reside in a region where the regional unemployment rate exceeds 4.0 per cent.

Extended benefits under Subsection 38(8) and 39(3) of the Act are benefits paid to claimants on job creation projects or training courses and whose entitlements are not enough to cover the duration of the project or course plus an additional maximum of three weeks of entitlement after the projects or courses end.

SECTION 8

1986-87
PUBLIC ACCOUNTS

Loans, Investments and Advances

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II). In accordance with stated accounting policies, accrued interest and interest due but not received are not reported as revenue. Table 8.19 gives details of recorded uncollected interest.

Transactions and year-end balances of loans, investments and advances are presented as follows:

—Crown corporations;

—provincial and territorial governments;

—national governments including developing countries;

—international organizations;

—Veterans' Land Act Fund advances;

—joint and mixed enterprises; and,

—miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 8.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
Crown corporations						
Lending institutions, Table 8.2						
Canada Deposit Insurance Corporation	935,000,000	282,835,618	551,000,000	**1,203,164,382**	268,164,382	895,000,000
Canada Mortgage and Housing Corporation	9,664,994,947	447,510,210	193,900,000	**9,411,384,737**	- 253,610,210	- 194,707,444
Export Development Corporation	825,991,600	48,991,600		**777,000,000**	48,991,600	63,720,054
Farm Credit Corporation	4,113,993,637	591,154,858		**3,522,838,779**	- 591,154,858	- 214,368,398
Federal Business Development Bank	438,000,000	93,000,000		**345,000,000**	- 93,000,000	- 119,000,000
	15,977,980,184	*1,463,492,286*	*744,900,000*	***15,259,387,898***	*718,592,286*	*303,204,104*
All other Crown corporations, Table 8.3						
Air Canada	525,106,762	20,508,877		**504,597,885**	20,508,877	31,581,502
Atomic Energy of Canada Limited	727,984,283	18,395,550		**709,588,733**	- 18,395,550	67,100,805
Canada Development Investment Corporation	395,658,315			**395,658,315**		
Canadian National Railway Company	2,844,599,806	351,111,331		**2,493,488,475**	351,111,331	8,861,078
Petro-Canada	4,299,126,174			**4,299,126,174**		
Other	1,539,280,720	972,016,869	1,157,359,395	**1,724,623,246**	185,342,526	- 107,163,947
	10,331,756,060	*1,362,032,627*	*1,157,359,395*	***10,127,082,828***	*204,673,232*	*214,707,332*
Less allowance for valuation	3,700,000,000	100,000,000		**3,800,000,000**	100,000,000	- 100,000,000
Total Crown corporations	22,609,736,244	2,925,524,913	1,902,259,395	**21,586,470,726**	- 1,023,265,518	188,496,772
Other loans, investments and advances						
Provincial and territorial governments, Table 8.12	1,036,811,262	91,420,949	2,352,000	**947,742,313**	- 89,068,949	- 109,985,844
National governments including developing countries, Table 8.13	4,528,924,116	238,795,629	114,445,153	**4,404,573,640**	- 124,350,476	141,985,069
International organizations, Table 8.14	4,293,856,081	352,662,068	601,053,238	**4,542,247,251**	248,391,170	566,746,195
Less notes payable, Table 8.14	1,542,956,880	582,095,984	288,103,610	**1,836,949,254**	293,992,374	347,277,430
	2,750,899,201	*934,758,052*	*889,156,848*	***2,705,297,997***	*- 45,601,204*	*219,468,765*
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 8.16	161,027,865	35,842,001	9,404,159	**134,590,023**	- 26,437,842	- 31,334,898
Joint and mixed enterprises, Table 8.17	664,424,600	232,331,086	15,240,000	**447,333,514**	- 217,091,086	93,595,000
Miscellaneous, Table 8.18	623,370,020	1,086,822,984	1,126,654,878	**663,201,914**	39,831,894	- 143,039,292
	9,765,457,064	*2,619,970,701*	*2,157,253,038*	***9,302,739,401***	*- 462,717,663*	*170,688,800*
Less allowance for valuation	6,000,000,000		100,000,000	**5,900,000,000**	- 100,000,000	400,000,000
Total other loans, investments and advances	3,765,457,064	2,619,970,701	2,257,253,038	**3,402,739,401**	- 362,717,663	- 229,311,200
Total	26,375,193,308	5,545,495,614	4,159,512,433	**24,989,210,127**	- 1,385,983,181	- 40,814,428

CROWN CORPORATIONS

Loans and advances to, and investments in, Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations. These include the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, the Bank of Canada, the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Institute for International Peace and Security, the Canadian Wheat Board, the International Development Research Centre, and the National Arts Centre Corporation.

A Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Companies Operation Act.

Financial statements of parent Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Lending Institutions

Table 8.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations whose primary activity is to provide financial assistance.

TABLE 8.2

CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-)	
					1987	1986
	$	$	$	$	$	$
Canada Deposit Insurance Corporation	935,000,000	282,835,618	551,000,000	**1,203,164,382**	268,164,382	895,000,000
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			**25,000,000**		
Housing	6,411,221,690	270,452,112	74,300,000	**6,215,069,578**	- 196,152,112	- 86,181,506
Real estate	74,575,879	12,158,282	31,500,000	**93,917,597**	19,341,718	10,339,526
Joint projects	1,386,987,498	59,125,746	79,200,000	**1,407,061,752**	20,074,254	- 7,512,361
Urban renewal scheme	21,710,107	3,083,130		**18,626,977**	- 3,083,130	- 3,783,901
Student housing projects	372,316,386	4,418,117		**367,898,269**	- 4,418,117	- 4,151,296
Sewage treatment projects	1,068,539,462	35,058,335	8,900,000	**1,042,381,127**	- 26,158,335	- 25,538,875
Ownership assistance	304,643,925	63,214,488		**241,429,437**	- 63,214,488	- 77,879,031
	9,664,994,947	*447,510,210*	*193,900,000*	***9,411,384,737***	*- 253,610,210*	*- 194,707,444*
Export Development Corporation—						
Capital stock	697,000,000			**697,000,000**		9,000,000
Loans	128,991,600	48,991,600		**80,000,000**	- 48,991,600	- 72,720,054
	825,991,600	*48,991,600*		***777,000,000***	*- 48,991,600*	*- 63,720,054*
Farm Credit Corporation—						
Contributed capital	218,333,000			**218,333,000**		
Notes	3,886,488,304	588,012,525		**3,298,475,779**	- 588,012,525	- 213,022,303
Farm syndicates loan fund	9,172,333	3,142,333		**6,030,000**	- 3,142,333	- 1,346,095
	4,113,993,637	*591,154,858*		***3,522,838,779***	*- 591,154,858*	*- 214,368,398*
Federal Business Development Bank—						
Paid-in capital	294,000,000			**294,000,000**		
Loans	144,000,000	93,000,000		**51,000,000**	- 93,000,000	- 119,000,000
	438,000,000	*93,000,000*		***345,000,000***	*- 93,000,000*	*- 119,000,000*
Total	15,977,980,184	1,463,492,286	744,900,000	**15,259,387,898**	- 718,592,286	303,204,104

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 37 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $1,500,000,000.

The loans bear interest at rates from 7.75% to 9% per annum, and are repayable between September 25, 1987 and March 16, 1988.

During the year, the Corporation paid interest of $79.9 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,454.3 million from budgetary appropriations. It paid interest of $841.5 million and transferred $24.5 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(*a*) Section 14.1—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(*b*) Section 15—to any person to assist in
  - (i) the construction, purchase or improvement of a low-rental housing project;
  - (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
  - (iii) the conversion of existing buildings into a low-rental housing project;

(*c*) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(*d*) Section 34.1—
  - (i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,
  - (ii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(*e*) Section 34.18—to co-operatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(*f*) Section 37.1—to any person that wishes to undertake a project
  - (i) for individuals or families of low income; or,
  - (ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(*g*) Section 42—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(*h*) Section 43—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(*i*) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,

(*j*) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

During the year, additional advances were authorized by Labour Vote L25, Appropriation Acts No 1 and No 2, 1986-87.

The advances bear interest at rates from 3.5% to 17.625% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1997 and December 31, 2035.

Real estate

Section 55 of the National Housing Act authorizes advances to: (*a*) acquire land or housing projects by way of purchase, lease or otherwise; (*b*) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (*c*) construct, convert or improve housing projects; and, (*d*) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Labour Vote L20, Appropriation Acts No 1 and No 2, 1986-87.

The advances bear interest at rates from 4.457% to 16.157% per annum, and are repayable over 50 years, with the final instalment on September 30, 2036.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (*a*) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (*b*) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (*c*) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 5% to 17.96% per annum, and are repayable over 25 to 50 years, with final instalments between March 31, 2005 and September 30, 2036.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 8.75% per annum, and are repayable over 20 to 50 years, with final instalments between June 30, 1987 and June 30, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (*a*) the construction, acquisition or improvement of a student housing project; (*b*) the acquisition of existing buildings and their conversion into a student housing project; or, (*c*) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and March 31, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2030.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act, to assist in (*a*) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (*b*) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.618% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1992 and June 30, 2003.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

Loans

Loans to the Corporation are authorized by Sections 12 and 13 of the Export Development Act. Pursuant to Section 12, the Corporation may borrow money from public and private sources by any means, including the issue and sale of bonds, debentures, notes or other evidences of indebtedness of the Corporation. Pursuant to Section 13, loans to the Corporation may be made out of the Consolidated Revenue Fund on terms and conditions fixed by the Minister of Finance.

Section 14 limits the Corporation's outstanding borrowings under Sections 12 and 13 to an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and the retained earnings, if any, determined according to the most recent statements of accounts of the Corporation for a financial year, that have been audited by the Auditor General of Canada.

For the purposes of the Export Development Act, Section 31 also authorizes the making of loans by the Government of Canada through the Corporation. These loans are administered by the Corporation on behalf of the Government and are reported further in this section under "National governments including developing countries" and "Miscellaneous loans, investments and advances".

The loans bear interest at rates from 8.25% to 8.5% per annum, and are repayable between July 15, 1987 and October 15, 1988.

During the year, the Corporation paid interest of $8.6 million to the Government.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $5 million from budgetary appropriations.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

The total amount authorized is not to exceed $225,000,000.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years, bearing interest at rates from 9% to 12.25% per annum, with final instalments between July 1, 1997 and July 1, 2003, $823,416,555;

(*b*) repayable over 20 years, bearing interest at rates from 6% to 9% per annum, with final instalments between July 1, 1989 and July 1, 1999, $1,456,630,399;

(*c*) repayable over 10 years, bearing interest at rates from 11.25% to 11.625% per annum, with final instalments between July 1, 1993 and July 1, 1994, $542,846,939;

(*d*) repayable over 4 years, bearing interest at rates from 10.75% to 11% per annum, with the final instalment on July 1, 1989, $435,898,160; and,

(*e*) repayable over 5 years, bearing interest at a rate of 10.375% per annum, with the final instalment on July 1, 1991, $39,683,726.

During the year, the Corporation paid interest of $370.7 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(*a*) the purchase of farm machinery;

(*b*) the purchase, erection or improvement of buildings; or,

(*c*) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The terms and conditions of the advances, with their year-end balances, are as follows:

(*a*) repayable over 5 years, bearing interest at rates from 11% to 16.5% per annum, with final instalments between July 1, 1987 and July 1, 1989, $2,530,000; and,

(*b*) repayable over 7 years, bearing interest at rates from 9.375% to 10.75% per annum, with final instalments between July 1, 1992 and July 1, 1993, $3,500,000.

During the year, the Corporation paid interest of $1 million to the Government.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $54.9 million from budgetary appropriations.

Paid-in capital

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

The loans bear interest at rates from 10% to 10.125% per annum, and are repayable over 1 to 9 years, with final instalments between April 1, 1987 and August 1, 1988.

During the year, the Corporation paid interest of $10.2 million to the Government.

All Other Crown Corporations

Table 8.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations engaged in activities other than providing financial assistance.

TABLE 8.3

ALL OTHER CROWN CORPORATIONS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	196,097,762	20,508,877		175,588,885	– 20,508,877	– 19,100,430
Account without current transactions						– 12,481,072
	525,106,762	*20,508,877*		*504,597,885*	*– 20,508,877*	*– 31,581,502*
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	5,018,899	509,916		4,508,983	509,916	– 512,972
Bruce heavy water plant	96,618,613	11,400,339		85,218,274	– 11,400,339	– 10,572,150
Commercial products division	2,361,349	523,197		1,838,152	– 523,197	– 488,434
Gentilly II nuclear power station	147,477,636	2,012,959		145,464,677	– 2,012,959	– 1,840,164
Heavy water inventory	19,500,000			19,500,000		– 50,000,000
Lepreau nuclear station	292,728,239	3,829,065		288,899,174	– 3,829,065	– 3,490,284
Sheridan Park engineering design office	120,074	120,074			– 120,074	– 196,801
	727,984,283	*18,395,550*		*709,588,733*	*– 18,395,550*	*– 67,100,805*
Canada Development Investment Corporation	395,658,315			395,658,315		
Canadair Limited[1]						
Eldorado Nuclear Limited						
	395,658,315			*395,658,315*		
Canadian National Railway Company—						
Capital stock	2,625,877,732	327,558,000		2,298,319,732	– 327,558,000	
Consolidated loan	204,718,162	9,549,419		195,168,743	– 9,549,419	– 8,765,647
Canadian Government Railways—						
Working capital	14,003,912	14,003,912			– 14,003,912	– 70,923
Account without current transactions						– 24,508
	2,844,599,806	*351,111,331*		*2,493,488,475*	*– 351,111,331*	*– 8,861,078*
Petro-Canada—						
Capital stock— Common	3,326,354,321			3,326,354,321		
Preferred	972,771,853			972,771,853		
	4,299,126,174			*4,299,126,174*		
	8,792,475,340	390,015,758		8,402,459,582	– 390,015,758	– 107,543,385
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	84,971,205	65,498,058		19,473,147	– 65,498,058	– 2,678,473
Saint John Harbour Bridge Authority	14,205,727	108,203		14,097,524	– 108,203	– 101,187
	99,176,932	*65,606,261*		*33,570,671*	*– 65,606,261*	*– 2,779,660*
Canadian Arsenals Limited	3,500,000	3,500,000			– 3,500,000	
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation	10,000,000			10,000,000		
Canadian Dairy Commission	65,827,200	338,457,200	323,740,000	51,110,000	– 14,717,200	– 50,794,800
Canadian Film Development Corporation	6,313,935			6,313,935		
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			*325,000*		
Canadian Patents and Development Limited	296,199			296,199		
Canadian Saltfish Corporation	17,422,500	392,172,500	398,750,000	24,000,000	6,577,500	5,087,500
Cape Breton Development Corporation	2,643,419	4,000,000	8,378,797	7,022,216	4,378,797	– 10,798,825
Freshwater Fish Marketing Corporation	18,152,589	44,152,589	29,000,000	3,000,000	– 15,152,589	2,142,384
Halifax Port Corporation	32,336,762	2,381,000		29,955,762	– 2,381,000	6,781,000
Marine Atlantic Inc			327,558,000	327,558,000	327,558,000	
Mingan Associates, Ltd						
Montreal Port Corporation	141,045,972	339,365		140,706,607	– 339,365	– 319,402
National Capital Commission						– 26,308,948
Northern Canada Power Commission—						
Loans	227,058,037	14,366,335	11,600,000	224,291,702	– 2,766,335	3,647,408
Less: amount to be applied in 1987-88 against the Yukon related loans		95,000,000		95,000,000	95,000,000	
	227,058,037	*109,366,335*	*11,600,000*	*129,291,702*	*– 97,766,335*	*3,647,408*
Advances	50,000			50,000		
Working capital	7,500,000	7,500,000			– 7,500,000	
	234,608,037	*116,866,335*	*11,600,000*	*129,341,702*	*– 105,266,335*	*3,647,408*
Pêcheries Canada Inc	31,499,900			31,499,900		
Prince Rupert Port Corporation	27,084,979			27,084,979		
Royal Canadian Mint	30,341,357	3,128,735		27,212,622	– 3,128,735	18,240,767

TABLE 8.3

ALL OTHER CROWN CORPORATIONS—*Concluded*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	**$**	$	$
Saint John Port Corporation			58,332,598	**58,332,598**	58,332,598	
St John's Port Corporation	1,566,437	51,983		**1,514,454**	51,983	1,566,437
St Lawrence Seaway Authority, The	624,950,000			**624,950,000**		
Jacques Cartier and Champlain Bridges Incorporated, The	59,752,867			**59,752,867**		
	684,702,867			***684,702,867***		
Teleglobe Canada	3,216,252	1,188,381		**2,027,871**	-1,188,381	-1,361,724
Vancouver Port Corporation	81,000,383	172,520		**80,827,863**	-172,520	160,484
VIA Rail Canada Inc	9,300,000			**9,300,000**		
Accounts without current transactions						-52,105,600
	1,539,280,720	972,016,869	1,157,359,395	**1,724,623,246**	185,342,526	107,163,947
Total	10,331,756,060	1,362,032,627	1,157,359,395	**10,127,082,828**	204,673,232	214,707,332

(1) This account is now reported in Table 8.18.

Air Canada

The Corporation was established by the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $13.8 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $217.6 million from budgetary appropriations. It paid interest of $63 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 4.375% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between November 30, 1987 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate of 10% per annum, and are repayable at the end of 10 years, with the final repayment on January 1, 1988.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Sheridan Park engineering design office

Loans were made to finance the construction of office facilities.

During the year, the loans were repaid in full.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(*a*) assist in the creation or development of businesses, resources, properties and industries of Canada;

(*b*) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(*c*) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(*d*) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(*e*) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Privatization), and is listed in Part II of Schedule C of the Financial Administration Act.

On December 23, 1986, Canada Development Investment Corporation sold its investment in Canadair Limited to Bombardier Canadair Inc ("Bombardier").

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 100 common shares of the Corporation without nominal or par value.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Interest due but not received, totalling $10,093,433 as of March 31, 1987, was recorded in the accounts of Canada in previous years by being debited to a loan account and credited to an uncollected interest account (see Table 8.19 of this section). Since the Government's policy is to report revenue only as received, this uncollected interest was deducted from the loan account, to present it on a net basis.

Canadian National Railway Company

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $10.4 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, the Marine Atlantic Inc Acquisition Authorization Act authorized the transfer of the ownership of Marine Atlantic Inc (formerly CN Marine Inc) from the Canadian National Railway Company to the Government of Canada. As a result of this transfer, 655,116 common shares without nominal or par value, valued at $327,558,000, were transferred from this account to the Marine Atlantic Inc account.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $17.7 million to the Government.

Canadian Government Railways—Working capital

Advances were made for working capital purposes.

During the year, the advances were repaid in full.

Petro-Canada

The Corporation was established by the Petro-Canada Act, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $28.6 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $1,936.5 million to the Government.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $13 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
Belledune	2,168,321	41,456		2,126,865
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	65,432,966	65,432,966		
Chicoutimi	698,908	23,636		675,272
	84,971,205	65,498,058		19,473,147

Effective December 31, 1986, the Port of Saint John was established as a local port corporation under the name of Saint John Port Corporation. In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity related to this port were transferred to the new Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $17,841,447; and,

(*b*) bearing interest at rates from 6.44% to 9.09% per annum, repayable in equal annual instalments over 20 years, with final instalments on December 31, 2000, $1,631,700.

During the year, the Corporation paid interest of $3.4 million and dividends of $1 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 8.18, Miscellaneous loans, investments and advances).

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal semi-annual instalments over 50 to 51 years, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $1 million to the Government.

Canadian Arsenals Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

During the year, the Corporation was authorized to be dissolved pursuant to the Canadian Arsenals Limited Divestiture Authorization Act. The Corporation was sold on May 9, 1986 to SNC Defence Products Inc. As a result of the transaction, an amount of $88,724,941 was credited to non-tax revenue.

Advances were made to provide working capital to the Corporation.

During the year, the advances were repaid in full.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $855.1 million from budgetary appropriations.

Advances have been made to the Corporation for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established by the Canadian Commercial Corporation Act, to assist in the development of international trade, assist persons in obtaining goods from outside Canada, and dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $16.1 million from budgetary appropriations.

Section 8(1) of the Canadian Commercial Corporation Act states that advances not exceeding in the aggregate $10,000,000 may be made available to the Corporation as paid-in capital.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $289.3 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 8% to 11.875% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $6.6 million to the Government.

Canadian Film Development Corporation

The Corporation was established by the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $86 million from budgetary appropriations.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Steps have been initiated to wind-up the Corporation and assign the accounts receivable to the Minister of Finance. As of the year end, however, dissolution had not taken place because of unresolved legal implications with the BankAmerica International (formerly the Bank of America) and the United States Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the BankAmerica International. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the BankAmerica International from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $478,000 from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable within 1 year, bearing interest at the rate of 6.923% per annum, with the final instalment on August 9, 1987, $23,500,000; and,

(*b*) repayable over 10 years, bearing interest at rates from 10% to 12.375% per annum, with final instalments between March 27, 1989 and September 30, 1990, $500,000.

During the year, the Corporation paid interest of $1.8 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $163.9 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $25,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 17 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The loans bear interest at rates from 6.923% to 7.414% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $1.3 million to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Halifax.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $25,555,762; and,

(*b*) bearing interest at the rate of 10% per annum, repayable in equal annual instalments over 10 years, with final instalment on December 31, 1996, $4,400,000.

During the year, the Corporation paid interest of $414,580 and dividends of $316,885 to the Government.

Marine Atlantic Inc

The Corporation was incorporated under the Canada Business Corporations Act, to acquire, manage and operate a marine transportation service, a marine maintenance, repair and refit service and a marine construction business.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $179.8 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, the Marine Atlantic Inc Acquisition Authorization Act authorized the transfer of 655,116 common shares without nominal or par value, valued at $327,558,000, from the Canadian National Railway Company to the Government. These shares were cancelled and replaced by 517,061 common shares without nominal or par value.

Mingan Associates, Ltd

The Corporation was established by letters patent, granted under the laws of the Province of Quebec.

The Corporation is not an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

In 1983-84, the Government purchased all of the 21,606 common shares without par value of the Corporation for an amount of $355,000, which was charged to budgetary expenditure (Indian Affairs and Northern Development Vote 10). These shares were purchased to gain ownership of a parcel of land owned by the Corporation which was required to be converted into reserve land. The Corporation will be wound up within 6 months of the conversion of land.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $132,994,837; and,

(*b*) bearing interest at the rate of 6.25% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $7,711,770.

During the year, the Corporation paid interest of $0.5 million and dividends of $4.1 million to the Government.

National Capital Commission

The Corporation was established by the National Capital Act, to prepare plans for, and assist in, the development, conservation and improvement of the National Capital Region, in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $62.4 million from budgetary appropriations.

Loans can be made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Public Works Vote L80, Appropriation Acts No 1 and No 2, 1986-87.

Northern Canada Power Commission

The Corporation was established by the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $14.8 million to the Government.

Loans

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Indian Affairs and Northern Development Vote L60, Appropriation Acts No 1 and No 2, 1986-87.

The loans bear interest at rates from 4% to 15.625% per annum, and are repayable annually up to March 31, 2024.

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Corporation transferred its assets in the Yukon Territory to the Yukon Power Corporation. In exchange for such assets, an amount of $95 million is to be paid to the Government of Canada by the Yukon Power Corporation and is to be applied in 1987-88, pursuant to Section 6(2) of the Act, against the Yukon related loans due to the Government of Canada by the Northern Canada Power Commission (see Table 8.18—Yukon Power Corporation in this section). At March 31, an amount of $19.5 million has been received leaving an amount of $75.5 million in notes receivable from the Yukon Power Corporation. Pursuant to Section 6(1) of the Act, the balance of the Yukon related loans will be written-off to budgetary expenditure and will be deleted from the accounts of Canada effective June 4, 1987.

Advances

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans were made to the Corporation, for the purpose of maintaining inventories and meeting current liabilities.

During the year, the loans were repaid in full.

Pêcheries Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act. It was the Quebec-based holding company for the federal equity investment in Pêcheries Cartier Inc of Montreal.

The Corporation was sold in April 1986 to Cooperative agro-alimentaire Purdel, a Quebec agricultural co-op, for $5 million. The sale was authorized by the Atlantic Fisheries Restructuring Act. The Corporation was an agent of Her Majesty, reported through the Minister of Regional Industrial Expansion, and was listed in Part I of Schedule C of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. This investment, authorized by the Atlantic Fisheries Restructuring Act, was made with the objective of contributing to the restructuring of the Quebec fishing industry.

Parliamentary authority will be sought to write-off the balance from the accounts of Canada following the completion of the sale transaction.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Prince Rupert.

The non-interest bearing loan has an indefinite maturity date, and requires no principal repayment.

During the year, the Corporation paid dividends of $0.8 million to the Government.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Royal Canadian Mint Act states that loans not exceeding in the aggregate $5,000,000 may be made to the Mint, to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made to the Mint, to finance the costs of capital projects approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time, of loans made under Section 18(1), shall not exceed $35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time, shall not exceed $1,000,000.

The loans bear interest at rates from 8.125% to 12% per annum, and are repayable over 1 to 12 years, with final instalments between April 1, 1987 and April 1, 1998.

During the year, the Corporation paid interest of $3.3 million and transferred $0.8 million of profit to the Government.

Saint John Port Corporation

In accordance with the Canada Ports Corporation Act, effective December 31, 1986, the Port of Saint John was established as a local port corporation under the name of Saint John Port Corporation, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loans to finance capital expenditures related to the Port of Saint John were transferred from the Canada Ports Corporation to this Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $37,767,986;

(*b*) bearing interest at rates from 11% to 11.875% per annum, repayable in equal annual instalments over 10 years, with final instalments between December 31, 1993 and December 31, 1994, $10,817,600;

(*c*) bearing interest at rates from 12.43% to 15.625% per annum, repayable in equal annual instalments over 20 years, with final instalments between December 31, 2000 and December 31, 2002, $7,177,217; and,

(*d*) bearing interest at the rate of 11.625% per annum, repayable in equal instalments over 20 years, with the final instalment on December 31, 2005, $2,569,795.

St John's Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

A loan has been made to finance capital expenditures related to the Port of St John's.

The loan bears interest at the rate of 9.33% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $146,149 and dividends of $152,474 to the Government.

The St Lawrence Seaway Authority

The Corporation was established by The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

The Government's contribution to the capital of the Corporation is recorded in this account.

During the year, the Corporation received financial assistance of $13.2 million from budgetary appropriations.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and a portion of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority.

This account records loans which were transferred from the Canada Ports Corporation.

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to $44,513,580 as of March 31, 1981, on the original certificates, are to be treated as not due and payable as of April 1, 1981.

A non-interest bearing advance of $6,489,605 is reported by the Corporation as being due to the Government. Although this amount has been deleted in the past, from the accounts of Canada, by a direct charge to the accumulated deficit account, it has not been forgiven.

During the year, the Corporation received financial assistance of $3.9 million from budgetary appropriations.

Teleglobe Canada

The Corporation was established by the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Privatization), and is listed in Part II of Schedule C of the Financial Administration Act. On March 31, 1987, the Teleglobe Canada Reorganization and Divestiture Act was passed by the House of Commons. The legislation received Royal Assent on April 1, 1987. Once proclaimed in force, this legislation will authorize the dissolution of the Corporation. Teleglobe Canada was sold in April 1987 to Memotec Data Inc.

Section 12 of the Teleglobe Canada Act provides that the Minister of Finance, with the approval of the Governor in Council, may pay to the Corporation, for capital purposes, amounts not exceeding $4,500,000 and, in addition, any other moneys appropriated by Parliament.

The loans bear interest at rates from 3.5% to 5% per annum, and are repayable in semi-annual instalments over 15 to 40 years, with final instalments between March 30, 1988 and September 30, 1998.

During the year, the Corporation paid interest of $120,919 to the Government.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $76,494,444; and,

(*b*) bearing interest at the rate of 7.5% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $4,333,419.

During the year, the Corporation paid interest of $337,945 and dividends of $5.8 million to the Government.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $535.8 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Summary Financial Statements of Crown Corporations

Table 8.4 presents summary combined financial statements as at March 31, 1987 of the Crown corporations named in Section 96 or Schedule C of the Financial Administration Act. Table 8.5 displays the assets and liabilities and Table 8.6 the revenues, expenses and changes in equity of each corporation. For those corporations with March 31 year ends, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The Crown corporations have been grouped in five segments. The category of competitive, self-sustaining corporations consists of those corporations named in Schedule C Part II of the Financial Administration Act.

The tables summarize the financial transactions and results of operations of each Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable. Net assets/liabilities represent the Government's equity in each Crown corporation as reported by that corporation.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Other net changes in equity include dividends declared, transfers of profits to the Government and non-current financial assistance provided by the Government.

Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations. These tables present consolidated financial information on parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. Volume III of the Public Accounts includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Companies Operation Act. In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1987 is presented in Table 8.7.

Borrowings by non-agent Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to $93.6 million as at March 31, 1987. A summary of borrowing transactions by non-agent Crown corporations is presented in Table 8.8. The maturity of all Crown corporations' borrowings is presented in Table 8.9. Contingent liabilities of Crown corporations are presented in Table 8.10.

A summary of financial assistance under Government budgetary appropriations to Crown corporations for the year ended March 31, 1987 is provided in Table 8.11. Differences in figures reported in Table 8.6 and those reported in Table 8.11 represent amounts capitalized by Crown corporations and timing differences resulting from the use of different accounting policies and from items in transit.

TABLE 8.4

SUMMARY COMBINED FINANCIAL STATEMENTS OF CROWN CORPORATIONS BY SEGMENT (in thousands of dollars)

	Competitive, self-sustaining	Lending and insurance	Marketing	Bank of Canada	Other	Elimination of intercorporate balances/ transactions	Combined Crown corporations
ASSETS AND LIABILITIES AS AT MARCH 31, 1987							
Assets							
Financial							
Outside parties	2,866,697	24,436,747	3,982,798	2,163,637	1,357,339		34,807,218
Government and other Crown corporations	769,604	290,648	129,476	17,587,868	884,542	- 86,520	19,575,618
Total financial assets	3,636,301	24,727,395	4,112,274	19,751,505	2,241,881	- 86,520	54,382,836
Physical assets and deferred charges	17,919,638	389,403	1,157,790	201,897	5,715,658		25,384,386
Total assets	21,555,939	25,116,798	5,270,064	19,953,402	7,957,539	- 86,520	79,767,222
Liabilities							
Outside parties							
Borrowings	6,230,976	9,963,066	4,017,295		24,450		20,235,787
Bank of Canada notes in circulation and amounts owing to depositors				19,442,198			19,442,198
Other liabilities	4,629,673	1,505,021	1,135,144	445,957	1,982,708		9,698,503
Government and other Crown corporations	2,514,135	14,257,362	90,286	35,247	1,478,261	- 86,520	18,288,771
Total liabilities	13,374,784	25,725,449	5,242,725	19,923,402	3,485,419	- 86,520	67,665,259
Net assets/liabilities (-)	8,181,155	- 608,651	27,339	30,000	4,472,120		12,101,963
Contingent liabilities	150,390	289,487	8,264		183,682		631,823
REVENUES, EXPENSES AND CHANGES IN NET ASSETS/LIABILITIES (-) FOR THE YEAR ENDED MARCH 31, 1987							
Revenues							
Outside parties	12,385,994	2,640,035	5,190,262		4,822,081		25,038,372
Government and other Crown corporations							
Financial assistance	58,177	1,502,774	623,212		2,450,806		4,634,969
Other	927,659	27,580	172,497	2,092,189	234,652	- 405,764	3,048,813
Total revenues	13,371,830	4,170,389	5,985,971	2,092,189	7,507,539	- 405,764	32,722,154
Expenses							
Outside parties	12,102,181	2,935,357	5,910,441	155,723	6,577,540		27,681,242
Government and other Crown corporations	1,188,531	1,290,107	78,574		1,039,312	- 405,764	3,190,760
Total expenses	13,290,712	4,225,464	5,989,015	155,723	7,616,852	- 405,764	30,872,002
Net income/loss (-) for the year	81,118	- 55,075	- 3,044	1,936,466	- 109,313		1,850,152
Other net changes in equity	- 562,573	3,006		- 1,936,466	- 31,500	324,136	- 2,203,397
Changes in net assets/liabilities (-) for the year	- 481,455	- 52,069	- 3,044		- 140,813	324,136	- 353,245
Net assets/liabilities (-), beginning of year	8,662,610	- 556,582	30,383	30,000	4,612,933	- 324,136	12,455,208
Net assets/liabilities (-), end of year	8,181,155	- 608,651	27,339	30,000	4,472,120		12,101,963

Notes to Table 8.5 are an integral part of this table.

TABLE 8.5

FINANCIAL POSITION OF CROWN CORPORATIONS—ASSETS AND LIABILITIES AS AT MARCH 31, 1987

(in thousands of dollars)

	Assets				Liabilities					
	Financial				Outside parties					
Crown corporations(1)	Outside parties	Government and other Crown corporations	Physical assets and deferred charges	Total	Borrowings	Other	Government and other Crown corporations	Total	1987 Net assets or liabilities (-)	1986 Net assets or liabilities (-)
Competitive, self-sustaining										
Air Canada	747,003	150,324	1,996,465	2,893,792	1,430,701	571,794	321,498	2,323,993	569,799	466,847
Canada Development Investment Corporation(2)	91,657	221,648	20,075	333,380		44,822		44,822	288,558	623,485
Eldorado Nuclear Limited(3)	60,032		896,178	956,210	615,785	192,123	10,093	818,001	138,209	188,312
Elimination of intercorporate equity		- 138,209		- 138,209					- 138,209	- 188,312
Canada Ports Corporation(4)	12,255	45,056	39,284	96,595		5,267	25,053	30,320	66,275	72,097
Canadian National Railway System(5)(6)	431,419	270,101	7,104,837	7,806,357	3,037,686	1,454,824	291,580	4,784,090	3,022,267	3,387,128
Halifax Port Corporation	2,230	4,514	53,555	60,299		1,452	35,065	36,517	23,782	24,182
Montreal Port Corporation	8,465	68,930	132,326	209,721		15,783	239,873	255,656	- 45,935	- 992
Petro-Canada(7)	1,276,684	70,494	6,982,004	8,329,182	1,072,792	2,221,577	1,272,494	4,566,863	3,762,319	3,659,792
Port of Quebec Corporation	1,638	18,877	44,688	65,203		3,395	469	3,864	61,339	69,670
Prince Rupert Port Corporation	1,342	7,912	71,988	81,242		888	86,412	87,300	- 6,058	- 6,970
Saint John Port Corporation(4)	1,806	7,474	83,903	93,183	19,696	2,584	68,985	91,265	1,918	
St John's Port Corporation	243	3,953	10,036	14,232		444	1,954	2,398	11,834	11,732
Teleglobe Canada(8)	216,352	269	301,188	517,809	54,316	100,925	52,298	207,539	310,270	245,780
Vancouver Port Corporation	15,571	38,261	183,111	236,943		13,795	108,361	122,156	114,787	109,859
Total—Competitive, self-sustaining	*2,866,697*	*769,604*	*17,919,638*	*21,555,939*	*6,230,976*	*4,629,673*	*2,514,135*	*13,374,784*	*8,181,155*	*8,662,610*
Lending and insurance										
Canada Deposit Insurance Corporation	994,471	23,399	632	1,018,502	987,830	69,092	1,230,141	2,287,063	- 1,268,561	- 1,259,115
Canada Mortgage and Housing Corporation	9,507,191	66,706	14,086	9,587,983		35,351	9,502,632	9,537,983	50,000	50,000
Insurance programs	83,409	156,500	280,221	520,130		920,472	5,022	925,494	- 405,364	- 459,787
Minister's account										
Export Development Corporation	7,150,698	5,177		7,155,875	5,814,483	359,046	83,901	6,257,430	898,445	897,729
Farm Credit Corporation	4,811,051	21,506	81,527	4,914,084	1,597,809	58,730	3,382,336	5,038,875	- 124,791	7,699
Federal Business Development Bank	1,889,927	17,360	12,937	1,920,224	1,562,944	62,330	53,330	1,678,604	241,620	206,892
Total—Lending and insurance	*24,436,747*	*290,648*	*389,403*	*25,116,798*	*9,963,066*	*1,505,021*	*14,257,362*	*25,725,449*	*- 608,651*	*- 556,582*
Marketing										
Canadian Commercial Corporation	172,116	8,461	313,276	493,853		459,228	3,237	462,465	31,388	35,655
Canadian Dairy Commission	77,501	46,399	13,599	137,499		86,055	51,444	137,499		
Canadian Saltfish Corporation	9,197		15,168	24,365		4,582	24,000	28,582	- 4,217	- 5,426
Canadian Wheat Board, The	3,717,323	74,455	801,486	4,593,264	4,017,295	567,368	8,601	4,593,264		
Canagrex(9)	85	83		168					168	154
Freshwater Fish Marketing Corporation	6,576	78	14,261	20,915		17,911	3,004	20,915		
Total—Marketing	*3,982,798*	*129,476*	*1,157,790*	*5,270,064*	*4,017,295*	*1,135,144*	*90,286*	*5,242,725*	*27,339*	*30,383*
Bank of Canada	2,163,637	17,587,868	201,897	19,953,402		19,888,155	35,247	19,923,402	30,000	30,000
Other										
Atlantic Pilotage Authority	530	2	835	1,367	239	1,306	385	1,930	- 563	- 1,018
Atomic Energy of Canada Limited	876,604	404	141,107	1,018,115	23,853	125,407	673,194	822,454	195,661	176,806
Canada Council	91,165	17,122	12,958	121,245		29,327	212	29,539	91,706	81,210
Canada Harbour Place Corporation	10,330	1,644	74,052	86,026		4,562	1,164	5,726	80,300	132,703
Canada Lands Company Limited—										
Canada Lands Company (Le Vieux-Port de Montréal) Limited	484	125	16	625		409	216	625		
Canada Lands Company (Mirabel) Limited	5,349			5,349		3,379	1,970	5,349		
Canada Lands Company (Vieux-Port de Québec) Inc	1,561	175	51	1,787		644	940	1,584	203	203
Canada Museums Construction Corporation Inc	4,509	529	168,138	173,176		15,829		15,829	157,347	91,347
Canada Post Corporation	119,409	586,148	1,922,964	2,628,521		881,228	148,953	1,030,181	1,598,340	1,575,918
Canadian Arsenals Limited(10)										62,023
Canadian Broadcasting Corporation	65,471	17,038	672,065	754,574		260,415	33,678	294,093	460,481	447,518
Canadian Film Development Corporation	11,096	22,984	1,627	35,707		7,211		7,211	28,496	10,094
Canadian Institute for International Peace and Security	1,380		176	1,556		154		154	1,402	1,741
Canadian Livestock Feed Board	466	1,968		2,434		2,121		2,121	313	475
Canadian National (West Indies) Steamships Ltd(11)	1,076	95		1,171		14	324	338	833	735
Canadian Patents and Development Limited	766	70	14	850		750	116	866	- 16	406
Canertech Inc(7)	13,145	75		13,220		857	29,550	30,407	- 17,187	- 16,762
Cape Breton Development Corporation—										
Coal Division	31,587	814	521,051	553,452		48,384	20,030	68,414	485,038	378,617
Industrial Development Division	10,559	27	16,879	27,465		1,459	7	1,466	25,999	22,639
Defence Construction (1951) Limited	1,181	12	301	1,494		4,046	363	4,409	- 2,915	- 3,062
Great Lakes Pilotage Authority, Ltd	2,502		34	2,536		3,957		3,957	- 1,421	- 2,723

TABLE 8.5

FINANCIAL POSITION OF CROWN CORPORATIONS—ASSETS AND LIABILITIES AS AT MARCH 31, 1987—*Concluded*
(in thousands of dollars)

	Assets				Liabilities					
	Financial				Outside parties					
Crown corporations[1]	Outside parties	Government and other Crown corporations	Physical assets and deferred charges	Total	Borrowings	Other	Government and other Crown corporations	Total	1987 Net assets or liabilities (–)	1986 Net assets or liabilities (–)
Harbourfront Corporation	29,169	7,355	601	37,125		34,266	1,442	35,708	1,417	336
International Centre for Ocean Development	110	34		144		83	17	100	44	35
International Development Research Centre	10,320		4,011	14,331		11,776		11,776	2,555	1,123
Jacques Cartier and Champlain Bridges Incorporated, The	1,261	3,881	20,066	25,208		2,298	111,049	113,347	– 88,139	– 87,113
Laurentian Pilotage Authority	2,895		1,010	3,905	350	3,214		3,564	341	– 152
Marine Atlantic Inc[6]	4,742	2,916	319,814	327,472		330,691	2,335	333,026	– 5,554	282,058
Mingan Associates, Ltd[12]			355	355					355	355
National Arts Centre Corporation	1,869	221	4,316	6,406		4,483	404	4,887	1,519	268
National Capital Commission	12,280	780	285,223	298,283		28,224	2,996	31,220	267,063	284,430
Northern Canada Power Commission[13]	14,607	15,951	112,361	142,919		9,672	108,301	117,973	24,946	9,539
Pacific Pilotage Authority	4,164		891	5,055		2,473	58	2,531	2,524	2,832
Pêcheries Canada Inc[14]										8,705
Royal Canadian Mint	4,429	23,527	84,912	112,868		26,714	85,154	111,868	1,000	1,000
Seaway International Bridge Corporation, Ltd, The	392		55	447	8	431		439	8	8
Standards Council of Canada	1,979	151	830	2,960		945	93	1,038	1,922	2,241
St Anthony Fisheries Limited[15]										80
St Lawrence Seaway Authority, The	13,185	37,570	602,003	652,758		25,455	210,072	235,527	417,231	407,740
VIA Rail Canada Inc	6,767	142,924	746,942	896,633		110,524	45,238	155,762	740,871	740,578
Total—Other	*1,357,339*	*884,542*	*5,715,658*	*7,957,539*	*24,450*	*1,982,708*	*1,478,261*	*3,485,419*	*4,472,120*	*4,612,933*
Total—All Crown corporations	34,807,218	19,662,138	25,384,386	79,853,742	20,235,787	29,140,701	18,375,291	67,751,779	12,101,963	12,779,344
Elimination of intercorporate balances		– 86,520		– 86,520			– 86,520	– 86,520		– 324,136
Total combined Crown corporations	34,807,218	19,575,618	25,384,386	79,767,222	20,235,787	29,140,701	18,288,771	67,665,259	12,101,963	12,455,208

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(1) All Crown corporations listed in this table are parent Crown corporations except the following unconsolidated subsidiaries: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited, Canada Lands Company (Vieux-Port de Québec) Inc, Canertech Inc, Eldorado Nuclear Limited, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation, Ltd.

(2) On August 18, 1986, the Government signed a letter of intent between representatives of the Canada Development Investment Corporation, the Government and Bombardier Inc which outlines the sale of Canadair Limited to Bombardier. Bill C-35 received Royal Assent on December 19, 1986 authorizing the divestiture of Canadair Limited.

(3) Eldorado Nuclear Limited, a wholly-owned subsidiary of the Canada Development Investment Corporation (CDIC), is accounted for by CDIC on the equity basis with the result that its net assets are included as a financial asset of CDIC and its loss is included in the revenues of CDIC.

(4) On December 31, 1986, Canada Ports Corporation transferred certain of its assets and related liabilities and equities to the Saint John Port Corporation, a Crown corporation incorporated during the year under the Canada Ports Corporation Act.

(5) Canadian National Railway System's borrowings from other than the Government include $93,596 which is guaranteed by the Government.

(6) On December 31, 1986, Canadian National Railways transferred its interest in Marine Atlantic Inc (formerly CN Marine Inc) to the Government.

(7) Petro-Canada has been authorized to dissolve Canertech Inc and dispose of its investments on October 9, 1986.

(8) On April 4, 1987, Bill C-38 the Teleglobe Canada Reorganization and Divestiture Act received Royal Assent pursuant to the letter of intent signed February 11, 1987 selling Teleglobe Canada to Memotec Data Inc.

(9) The Corporation is being wound up.

(10) On May 1st, 1986, Bill C-87 received Royal Assent authorizing the divestiture of Canadian Arsenals Limited which was sold to SNC Defence Products Inc on May 9, 1986.

(11) On October 29, 1985, Bill C-60 received Royal Assent and authorized the Minister responsible for Canadian National (West Indies) Steamships Ltd, to dissolve the Corporation.

(12) The Corporation is inactive.

(13) During the year, assets under the jurisdiction of the Northern Canada Power Commission related to the Yukon Territory have been transferred to the Yukon Power Corporation.

(14) Pêcheries Canada Inc ceased to be a Crown corporation on April 24, 1986 following its sale to Co-operative agro-alimentaire Purdel.

(15) St Anthony Fisheries Limited was wound up during the year.

TABLE 8.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

Crown corporations	Revenues				Expenses			Net income/or loss (-)	Other net changes in equity	Net assets or liabilities (-) beginning 1987	Net assets or liabilities (-) end 1987
	Outside parties	Government and Crown corporations: Financial assistance(1)	Government and Crown corporations: Other	Total	Outside parties	Government and Crown corporations	Total				
Competitive, self-sustaining											
Air Canada	2,918,165		61,468	2,979,633	2,682,703	193,978	2,876,681	102,952		466,847	569,799
Canada Development Investment Corporation	98,215		- 49,905	48,310	238,237		238,237	- 189,927	- 145,000	623,485	288,558
Eldorado Nuclear Limited	259,907			259,907	309,812	198	310,010	- 50,103		188,312	138,209
Elimination of intercorporate equity			49,905	49,905		- 198	- 198	50,103		- 188,312	- 138,209
Canada Ports Corporation	14,799		4,740	19,539	20,397	127	20,524	- 985	- 4,837	72,097	66,275
Canadian National Railway System	4,108,273	10,163	707,069	4,825,505	4,649,620	213,188	4,862,808	- 37,303	- 327,558	3,387,128	3,022,267
Halifax Port Corporation	11,765		374	12,139	9,166	1,136	10,302	1,837	- 2,237	24,182	23,782
Montreal Port Corporation	58,238		7,538	65,776	51,103	497	51,600	14,176	- 59,119	- 992	- 45,935
Petro-Canada	4,539,932	48,014	130,970	4,718,916	3,965,922	650,467	4,616,389	102,527		3,659,792	3,762,319
Port of Quebec Corporation	6,869		2,880	9,749	8,607	1,615	10,222	- 473	- 7,858	69,670	61,339
Prince Rubert Port Corporation	11,919		601	12,520	9,540		9,540	2,980	- 2,068	- 6,970	- 6,058
Saint John Port Corporation	2,954		141	3,095	1,989	769	2,758	337	1,581		1,918
St John's Port Corporation	2,291		422	2,713	1,807	415	2,222	491	- 389	11,732	11,834
Teleglobe Canada	290,731		6,707	297,438	108,464	124,484	232,948	64,490		245,780	310,270
Vancouver Port Corporation	61,936		4,749	66,685	44,814	1,855	46,669	20,016	- 15,088	109,859	114,787
Total—Competitive, self-sustaining	*12,385,994*	*58,177*	*927,659*	*13,371,830*	*12,102,181*	*1,188,531*	*13,290,712*	*81,118*	*- 562,573*	*8,662,610*	*8,181,155*
Lending and insurance											
Canada Deposit Insurance Corporation	321,889		8,501	330,390	256,546	83,290	339,836	- 9,446		- 1,259,115	- 1,268,561
Canada Mortgage and Housing Corporation	816,916	84,267	5,606	906,789	38,065	843,730	881,795	24,994	- 24,994	50,000	50,000
Insurance programs	119,258		12,317	131,575	77,152		77,152	54,423		- 459,787	- 405,364
Minister's account		1,386,656		1,386,656	1,386,656		1,386,656				
Export Development Corporation	653,946		472	654,418	653,628	74	653,702	716		897,729	898,445
Farm Credit Corporation	482,308	5,000	684	487,992	263,873	356,609	620,482	- 132,490		7,699	- 124,791
Federal Business Development Bank	245,718	26,851		272,569	259,437	6,404	265,841	6,728	28,000	206,892	241,620
Total—Lending and insurance	*2,640,035*	*1,502,774*	*27,580*	*4,170,389*	*2,935,357*	*1,290,107*	*4,225,464*	*- 55,075*	*3,006*	*- 556,582*	*- 608,651*
Marketing											
Canadian Commercial Corporation	777,122	16,095		793,217	786,625	10,859	797,484	- 4,267		35,655	31,388
Canadian Dairy Commission	416,614	289,660	19,954	726,228	665,923	60,305	726,228				
Canadian Saltfish Corporation	68,253		5,600	73,853	65,989	6,655	72,644	1,209		- 5,426	- 4,217
Canadian Wheat Board, The	3,869,607	317,457	146,943	4,334,007	4,334,007		4,334,007				
Canagrex	19			19	5		5	14		154	168
Freshwater Fish Marketing Corporation	58,647			58,647	57,892	755	58,647				
Total—Marketing	*5,190,262*	*623,212*	*172,497*	*5,985,971*	*5,910,441*	*78,574*	*5,989,015*	*- 3,044*		*30,383*	*27,339*
Bank of Canada			2,092,189	2,092,189	155,723		155,723	1,936,466	- 1,936,466	30,000	30,000
Other											
Atlantic Pilotage Authority	5,889	522	66	6,477	5,905	205	6,110	367	88	- 1,018	- 563
Atomic Energy of Canada Limited	306,754	216,325	1,226	524,305	220,286	286,420	506,706	17,599	1,256	176,806	195,661
Canada Council	18,172	85,311	3,690	107,173	96,677		96,677	10,496		81,210	91,706
Canada Harbour Place Corporation	9,352	13,464		22,816	75,219		75,219	- 52,403		132,703	80,300
Canada Lands Company Limited—											
Canada Lands Company (Le Vieux-Port de Montréal) Limited	472	3,277		3,749	3,749		3,749				
Canada Lands Company (Mirabel) Limited	10,022	7,617		17,639	7,615		7,615	10,024	- 10,024		
Canada Lands Company (Vieux-Port de Québec) Inc	394	5,021		5,415	5,415		5,415			203	203
Canada Museums Construction Corporation Inc									66,000	91,347	157,347
Canada Post Corporation	2,561,829	383,074	154,134	3,099,037	2,642,885	456,152	3,099,037		22,422	1,575,918	1,598,340
Canadian Arsenals Limited									- 62,023	62,023	
Canadian Broadcasting Corporation	262,451	782,673	3,858	1,048,982	1,108,279		1,108,279	- 59,297	72,260	447,518	460,481
Canadian Film Development Corporation	9,264	96,305		105,569	85,987	1,180	87,167	18,402		10,094	28,496
Canadian Institute for International Peace and Security	67	3,000		3,067	3,406		3,406	- 339		1,741	1,402
Canadian Livestock Feed Board		16,993	3	16,996	16,952	206	17,158	- 162		475	313
Canadian National (West Indies) Steamships Ltd	98			98				98		735	833
Canadian Patents and Development Limited	1,674	478	68	2,220	2,526	116	2,642	- 422		406	- 16
Canertech Inc					425		425	- 425		- 16,762	- 17,187

TABLE 8.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1987—*Concluded*

(in thousands of dollars)

	Revenues				Expenses						
		Government and Crown corporations									
Crown corporations	Outside parties	Financial assistance(1)	Other	Total	Outside parties	Government and Crown corporations	Total	Net income/or loss ( )	Other net changes in equity	Net assets or liabilities ( ) beginning 1987	Net assets or liabilities ( ) end 1987
Cape Breton Development Corporation—											
Coal Division	179,746	17,685	4,062	201,493	230,669		230,669	- 29,176	135,597	378,617	485,038
Industrial Development Division	3,585	10,600	204	14,389	11,029		11,029	3,360		22,639	25,999
Defence Construction (1951) Limited	125	12,857		12,982	12,835		12,835	147		- 3,062	- 2,915
Great Lakes Pilotage Authority, Ltd	11,359	610		11,969	10,667		10,667	1,302		- 2,723	- 1,421
Harbourfront Corporation	19,379	2,479	633	22,491	21,410		21,410	1,081		336	1,417
International Centre for Ocean Development	31	4,000	43	4,074	3,982	84	4,066	8	1	35	44
International Development Research Centre	1,903	100,000	498	102,401	100,969		100,969	1,432		1,123	2,555
Jacques Cartier and Champlain Bridges Incorporated, The	7,325	3,771	169	11,265	9,194	3,115	12,309	- 1,044	18	- 87,113	- 88,139
Laurentian Pilotage Authority	27,253	1,718		28,971	28,561		28,561	410	83	- 152	341
Marine Atlantic Inc	58,640	121,519	21	180,180	169,585	7,612	177,197	2,983	- 290,595	282,058	- 5,554
Mingan Associates, Ltd										355	355
National Arts Centre Corporation	14,279	14,828	1,210	30,317	28,013	1,053	29,066	1,251		268	1,519
National Capital Commission	14,044	47,314	1,823	63,181	87,810	4,369	92,179	- 28,998	11,631	284,430	267,063
Northern Canada Power Commission	88,448		14,620	103,068	71,765	32,588	104,353	- 1,285	16,692	9,539	24,946
Pacific Pilotage Authority	23,788			23,788	24,096		24,096	- 308		2,832	2,524
Pêcheries Canada Inc									- 8,705	8,705	
Royal Canadian Mint	927,644		35,617	963,261	921,087	34,584	955,671	7,590	- 7,590	1,000	1,000
Seaway International Bridge Corporation, Ltd, The	1,588			1,588	1,421		1,421	167	- 167	8	8
Standards Council of Canada	1,243	6,935	373	8,551	8,281	589	8,870	- 319		2,241	1,922
St Anthony Fisheries Limited									- 80	80	
St Lawrence Seaway Authority, The	58,954		3,129	62,083	63,673	2,119	65,792	- 3,709	13,200	407,740	417,231
VIA Rail Canada Inc	196,309	492,430	9,205	697,944	497,167	208,920	706,087	- 8,143	8,436	740,578	740,871
Total—Other	*4,822,081*	*2,450,806*	*234,652*	*7,507,539*	*6,577,540*	*1,039,312*	*7,616,852*	*- 109,313*	*- 31,500*	*4,612,933*	*4,472,120*
Total—All Crown corporations	25,038,372	4,634,969	3,454,577	33,127,918	27,681,242	3,596,524	31,277,766	1,850,152	- 2,527,533	12,779,344	12,101,963
Elimination of intercorporate transactions			- 405,764	- 405,764		- 405,764	- 405,764		324,136	- 324,136	
Combined Crown corporations	25,038,372	4,634,969	3,048,813	32,722,154	27,681,242	3,190,760	30,872,002	1,850,152	- 2,203,397	12,455,208	12,101,963

Notes to Table 8.5 are an integral part of this table.

(1) This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $371,983 has been capitalized by the corporations and is included in "Other net changes in equity". Revenues "other" include amounts generated from the sale of goods or services, investment income as well as grants where the corporation qualifies as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amounts reported in Table 8.11 because of timing differences resulting from the different accounting policies followed.

Borrowings by Agent Crown Corporations

Table 8.7 summarizes the borrowing transactions by agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 40 of the Financial Administration Act (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 45 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1987, an allowance for borrowings expected to be repaid by the Government was established at $100 million.

Borrowings by non-agent Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 8.8 provides information on borrowings of such corporations.

TABLE 8.7

BORROWINGS BY AGENT CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1986	Borrowings and other credits	Repayments and other charges	Balance March 31/1987
Atomic Energy of Canada Limited	24,284	2,044	2,475	23,853
Canada Deposit Insurance Corporation	1,035,585	111,835	159,590	987,830
Canada Development Investment Corporation	14,542		14,542	
Eldorado Nuclear Limited	517,259	98,526		615,785
Canada Ports Corporation	19,696		19,696	
Canadian Wheat Board, The	4,060,604	13,342,321	13,385,630	4,017,295
Export Development Corporation	5,842,278	30,501,499	30,529,294	5,814,483
Farm Credit Corporation	984,100	613,709		1,597,809
Federal Business Development Bank	1,183,730	4,387,120	4,007,906	1,562,944
Pêcheries Canada Inc	104		104	
Petro-Canada	874,192	3,837,950	3,639,350	1,072,792
Saint John Port Corporation		19,696		19,696
Seaway International Bridge Corporation, Ltd, The	8			8
Teleglobe Canada	66,422		12,106	54,316
Total	14,622,804	52,914,700	51,770,693	15,766,811
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government			100,000	- 100,000
Borrowings expected to be repaid by agent Crown corporations reported on the Statement of Assets and Liabilities	14,622,804	52,914,700	51,870,693	15,666,811

Notes to Table 8.5 are an integral part of this table.

Borrowings by Crown Corporations

Table 8.8 summarizes the borrowing transactions of agent and non-agent Crown corporations. Borrowings of non-agent Crown corporations are not on behalf of Her Majesty.

TABLE 8.8

BORROWINGS BY CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1986	Borrowings and other credits	Repayments and other charges	Balance March 31/1987
Borrowings by agent Crown corporations, Table 8.7	14,622,804	52,914,700	51,770,693	15,766,811
Borrowings by non-agent Crown corporations—				
Air Canada	1,411,466	85,442	66,207	1,430,701
Atlantic Pilotage Authority	429		190	239
Canadian National Railway System	3,302,039	266,440	530,793	3,037,686
Laurentian Pilotage Authority	900	1,820	2,370	350
	4,714,834	*353,702*	*599,560*	*4,468,976*
Total	19,337,638	53,268,402	52,370,253	20,235,787

Notes to Table 8.5 are an integral part of this table.

Maturity of Borrowings by Crown Corporations

Table 8.9 summarizes the maturity of borrowings by agent and non-agent Crown corporations.

TABLE 8.9

MATURITY OF BORROWINGS
BY CROWN CORPORATIONS
(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1988	8,723,724	355,044	9,078,768
1989	1,618,769	117,470	1,736,239
1990	1,031,746	129,899	1,161,645
1991	1,203,496	132,210	1,335,706
1992	414,393	302,189	716,582
1993/97	2,491,800	1,773,179	4,264,979
1998/2002	2,159	716,524	718,683
2003 and after	280,724	942,461	1,223,185
	15,766,811	4,468,976	20,235,787

Notes to Table 8.5 are an integral part of this table.

Contingent Liabilities of Crown Corporations

Table 8.10 summarizes the contingent liabilities of Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 8.10

CONTINGENT LIABILITIES OF CROWN CORPORATIONS
AS AT MARCH 31, 1987
(in thousands of dollars)

	March 31, 1987
Agent Crown corporations	
Canada Lands Company (Vieux-Port de Québec) Inc—contract disputes	3,300
Canada Mortgage and Housing Corporation—insulation program litigation	48,000
Canada Museums Construction Corporation Inc—contract disputes	8,500
Canada Ports Corporation—miscellaneous litigation	500
Canadian Commercial Corporation—contract damages	8,264
Canertech Inc—miscellaneous litigation	77,000
Cape Breton Development Corporation—loan guarantees	45,510
Defence Construction (1951) Limited—miscellaneous claims	5,870
Export Development Corporation—loan guarantees and loans with recourse	234,000
Federal Business Development Bank—loan and investment guarantees	7,487
Montreal Port Corporation—miscellaneous litigation	5,948
National Capital Commission—miscellaneous litigation and agreements	26,752
Northern Canada Power Commission—miscellaneous litigation	150
Petro-Canada—loan guarantee	135,000
Port of Quebec Corporation—miscellaneous litigation	2,660
St John's Port Corporation—legal action	4,964
Teleglobe Canada—potential liability re: retirement agreement	1,318
	615,223
Non-agent Crown corporations	
Marine Atlantic Inc—contract disputes	16,600
Total	631,823

Notes to Table 8.5 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Crown Corporations

Table 8.11 summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 8.4. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 8.11

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	217,581	199,689	17,892
Canada Harbour Place Corporation	13,622	13,622	
Canada Lands Company (Mirabel) Limited	6,823	6,823	
Canada Lands Company (Le Vieux-Port de Montréal) Limited	3,277	3,277	
Canada Lands Company (Vieux-Port de Québec) Inc	4,951	4,951	
Canada Mortgage and Housing Corporation(2)	1,454,286	1,454,286	
Canada Museums Construction Corporation Inc	66,000	66,000	
Canada Ports Corporation	12,993	12,993	
Canada Post Corporation	486,074	383,074	103,000
Canadian Broadcasting Corporation	855,101	786,673	68,428
Canadian Commercial Corporation	16,095	16,095	
Canadian Dairy Commission	289,267	289,267	
Canadian Film Development Corporation	85,971	85,971	
Canadian Livestock Feed Board	17,156	17,156	
Canadian Patents and Development Limited	478	478	
Canadian Wheat Board, The	244,836	244,836	
Cape Breton Development Corporation	163,882	28,285	135,597
Defence Construction (1951) Limited	13,200	13,200	
Farm Credit Corporation	5,000	5,000	
Federal Business Development Bank	54,851	54,851	
National Capital Commission	62,445	58,764	3,681
Petro-Canada	28,648	28,648	
St Lawrence Seaway Authority, The	13,200	13,200	
	4,115,737	*3,787,139*	*328,598*
Non-agent Crown corporations			
Atlantic Pilotage Authority	460	460	
Canada Council	85,481	85,481	
Canadian Institute for International Peace and Security	3,000	3,000	
Canadian National Railway System	10,366	10,366	
Harbourfront Corporation	954	954	
International Centre for Ocean Development	4,000	4,000	
International Development Research Centre	100,000	100,000	
Jacques Cartier and Champlain Bridges Incorporated, The	3,853	3,853	
Laurentian Pilotage Authority	1,282	1,282	
Marine Atlantic Inc	179,798	179,798	
National Arts Centre Corporation	14,828	14,828	
Standards Council of Canada	6,935	6,935	
VIA Rail Canada Inc	535,768	535,768	
	946,725	*946,725*	
Total	5,062,462	4,733,864	328,598

(1) Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

(2) Includes budgetary appropriations for Government programs and insurance funds administered by the Corporation on behalf of the Government.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 8.12 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 8.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	$	$	$
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			**3,661,214**		
Federal-provincial fiscal arrangements						– 37,071,621
Municipal Development and Loan Board	5,232,469	188,934		**5,043,535**	– 188,934	– 178,058
Special development loans program	6,700,000			**6,700,000**		
Winter capital projects fund	7,025,761	36,449		**6,989,312**	– 36,449	– 54,435
	22,619,444	*225,383*		***22,394,061***	*– 225,383*	*– 37,304,114*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	1,009,310	35,815		**973,495**	– 35,815	– 25,797
Atlantic Provinces Power Development Act	77,358,044	1,939,381		**75,418,663**	– 1,939,381	– 1,813,042
Special areas and highways agreement	34,511,854	2,143,832		**32,368,022**	– 2,143,832	– 1,978,862
	112,879,208	*4,119,028*		***108,760,180***	*– 4,119,028*	*– 3,817,701*
Total Newfoundland	135,498,652	4,344,411		**131,154,241**	– 4,344,411	– 41,121,815
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,530,292	27,556		**2,502,736**	– 27,556	– 24,992
Finance—						
Federal-provincial employment loans program	2,862,235	572,733		**2,289,502**	– 572,733	– 535,503
Municipal Development and Loan Board	1,771,217	513,232		**1,257,985**	– 513,232	– 663,576
Special development loans program	4,300,000			**4,300,000**		
Winter capital projects fund	4,582,942	545,989		**4,036,953**	– 545,989	
	13,516,394	*1,631,954*		***11,884,440***	*– 1,631,954*	*– 1,199,079*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	3,962,356	150,390		**3,811,966**	– 150,390	– 139,768
Atlantic Provinces Power Development Act	41,489,520	1,779,241		**39,710,279**	– 1,779,241	– 1,673,485
Mainland Investments Limited	1,000,000	500,000		**500,000**	– 500,000	– 500,000
Special areas and highways agreement	22,984,707	2,007,640		**20,977,067**	– 2,007,640	– 1,853,115
	69,436,583	*4,437,271*		***64,999,312***	*– 4,437,271*	*– 4,166,368*
Total Nova Scotia	85,483,269	6,096,781		**79,386,488**	– 6,096,781	– 5,390,439
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections						– 8,526,857
Finance—						
Federal-provincial employment loans program	194,769	16,437		**178,332**	– 16,437	– 15,400
Municipal Development and Loan Board	763,297	64,647		**698,650**	– 64,647	– 78,000
Special development loans program	213,582	51,735		**161,847**	– 51,735	
Winter capital projects fund	1,064,039	52,614		**1,011,425**	– 52,614	– 48,774
	2,235,687	*185,433*		***2,050,254***	*– 185,433*	*– 142,174*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	23,906	1,149		**22,757**	– 1,149	– 1,069
Comprehensive development plan agreement	11,392,312	174,798		**11,217,514**	– 174,798	– 161,839
	11,416,218	*175,947*		***11,240,271***	*– 175,947*	*– 162,908*
Total Prince Edward Island	13,651,905	361,380		**13,290,525**	– 361,380	– 8,831,939

TABLE 8.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31 1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
NEW BRUNSWICK						
Energy, Mines and Resources—						
Regional electrical interconnections	4,793,033	53,697		4,739,336	- 53,697	- 94,010
Finance—						
Federal-provincial employment loans program	6,258,234	178,360		6,079,874	178,360	176,815
Federal-provincial fiscal arrangements			2,352,000	2,352,000	2,352,000	
Municipal Development and Loan Board	5,627,763	223,207		5,404,556	223,207	330,268
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	6,803	6,803			6,803	37,461
Winter capital projects fund	9,494,232	93,627		9,400,605	93,627	102,141
	26,762,032	*501,997*	*2,352,000*	*28,612,035*	*1,850,003*	*646,685*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	835,553	35,759		799,794	- 35,759	- 33,265
Atlantic Provinces Power Development Act	41,354,061	1,730,933		39,623,128	- 1,730,933	- 1,635,138
Special areas and highways agreement	39,873,965	2,227,423		37,646,542	- 2,227,423	- 2,062,792
	82,063,579	*3,994,115*		*78,069,464*	*- 3,994,115*	*- 3,731,195*
Total New Brunswick	113,618,644	4,549,809	2,352,000	111,420,835	- 2,197,809	- 4,471,890
QUEBEC						
Finance						
Federal-provincial employment loans program	61,300,779			61,300,779		
Municipal Development and Loan Board	47,086,748	2,931,445		44,155,303	- 2,931,445	3,128,104
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	270,002,455	*2,931,445*		*267,071,010*	*- 2,931,445*	*- 3,128,104*
Regional Industrial Expansion—						
Special areas and highways agreement	99,495,914	2,200,860		97,295,054	- 2,200,860	- 2,033,252
Total Quebec	369,498,369	5,132,305		364,366,064	- 5,132,305	- 5,161,356
ONTARIO—						
Finance—						
Federal-provincial employment loans program	9,441,734	835,818		8,605,916	- 835,818	- 781,343
Municipal Development and Loan Board	18,488,230	4,894,613		13,593,617	- 4,894,613	- 5,670,606
Special development loans program	1,559,558	221,478		1,338,080	- 221,478	- 208,066
Winter capital projects fund	31,650,955	2,882,113		28,768,842	- 2,882,113	- 2,650,321
Total Ontario	61,140,477	8,834,022		52,306,455	- 8,834,022	- 9,310,336
MANITOBA—						
Agriculture—						
Agricultural service centres—						
Advances						- 392
Loans	6,500,608	348,302		6,152,306	- 348,302	- 590,937
	6,500,608	*348,302*		*6,152,306*	*- 348,302*	*- 591,329*
Energy, Mines and Resources—						
Regional electrical interconnections	130,795,816	25,746,497		105,049,319	- 25,746,497	606,123
Finance—						
Federal-provincial employment loans program	3,850,088	443,962		3,406,126	- 443,962	- 408,945
Municipal Development and Loan Board	3,730,459	705,309		3,025,150	- 705,309	- 724,251
Special development loans program	3,834,410	449,759		3,384,651	- 449,759	- 422,270
Winter capital projects fund	2,390,963	123,983		2,266,980	- 123,983	- 114,528
	13,805,920	*1,723,013*		*12,082,907*	*- 1,723,013*	*- 1,669,994*
Regional Industrial Expansion—						
Special areas and highways agreement	2,854,016	185,250		2,668,766	- 185,250	- 180,741
Total Manitoba	153,956,360	28,003,062		125,953,298	- 28,003,062	- 1,835,941

TABLE 8.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1 1986	Receipts and other credits	Payments and other charges	March 31 1987	Net increase or decrease (−) 1987	Net increase or decrease (−) 1986
	$	$	$	$	$	$
SASKATCHEWAN						
Agriculture						
Agricultural service centres						
Advances						28,121
Loans	5,885,560	271,918		**5,613,642**	271,918	240,167
South Saskatchewan River project						
Treasury bills	2,400,000	2,400,000			2,400,000	2,140,000
	8,285,560	*2,671,918*		***5,613,642***	*2,671,918*	*2,408,288*
Finance						
Federal-provincial employment loans program	738,401	72,016		**666,385**	72,016	67,316
Federal-provincial fiscal arrangements	22,913,000	22,913,000			22,913,000	22,913,000
Municipal Development and Loan Board	1,338,808	431,485		**907,323**	431,485	596,797
	24,990,209	*23,416,501*		***1,573,708***	*23,416,501*	*23,577,113*
Total Saskatchewan	33,275,769	26,088,419		**7,187,350**	26,088,419	25,985,401
ALBERTA						
Agriculture						
Agricultural service centres						
Loans	310,232	310,232			310,232	
Finance						
Federal-provincial employment loans program	3,081,006	360,702		**2,720,304**	360,702	331,227
Municipal Development and Loan Board	4,369,521	855,458		**3,514,063**	855,458	1,029,368
Special development loans program	4,000,000			**4,000,000**		
Winter capital projects fund	3,936,128	332,159		**3,603,969**	332,159	304,005
	15,386,655	*1,548,319*		***13,838,336***	*1,548,319*	*1,664,600*
Regional Industrial Expansion						
Special areas and highways agreement	2,584,140	173,398		**2,410,742**	173,398	169,486
Total Alberta	18,281,027	2,031,949		**16,249,078**	- 2,031,949	- 1,834,086
BRITISH COLUMBIA—						
Finance						
Federal-provincial employment loans program	9,370,672	918,198		**8,452,474**	- 918,198	- 857,910
Municipal Development and Loan Board	5,786,011	1,023,407		**4,762,604**	- 1,023,407	1,408,286
Special development loans program	14,787,898	2,294,412		**12,493,486**	- 2,294,412	- 2,156,848
Winter capital projects fund	13,707,643	937,288		**12,770,355**	- 937,288	- 904,706
Total British Columbia	43,652,224	5,173,305		**38,478,919**	- 5,173,305	- 5,327,750
NORTHWEST TERRITORIES—						
Finance						
Federal-provincial employment loans program	19,561	3,458		**16,103**	- 3,458	91
Winter capital projects fund	262,564	31,630		**230,934**	31,630	2,194
	282,125	*35,088*		***247,037***	*- 35,088*	*2,285*
Indian Affairs and Northern Development—Government of the Northwest Territories	359,781	51,662		**308,119**	- 51,662	- 54,477
Total Northwest Territories	641,906	86,750		**555,156**	- 86,750	- 52,192
YUKON TERRITORY—						
Indian Affairs and Northern Development—Government of the Yukon Territory	7,759,073	701,157		**7,057,916**	- 701,157	- 625,528
Yukon Territory small business loans	353,587	17,599		**335,988**	- 17,599	- 8,495
Total Yukon Territory	8,112,660	718,756		**7,393,904**	- 718,756	- 634,023
Account without current transactions						- 28,676
Total	1,036,811,262	91,420,949	2,352,000	**947,742,313**	- 89,068,949	- 109,985,844

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.5% to 7.41% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1988 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts 1867-1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 1987 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 5.91% to 7.54% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1987 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.84% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between January 16, 1990 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 7.5% per annum, repayable over 28 years at various anniversary amortization dates, with the final instalment on July 31, 1999, $136,105; and,

(*b*) bearing interest at rates from 7.161% to 8.5% per annum, repayable over 30 years at various anniversary amortization dates, with final instalments between November 21, 1998 and April 1, 2006, $5,471,907.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 29 to 40 years, with final instalments between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over 5 to 30 years, with final instalments between March 31, 1988 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L30, Appropriation Acts No 1 and No 2, 1986-87.

The loans bear interest at rates from 9% to 13.375% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2011.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited, in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Special Areas Act.

The loans bear interest at the rate of 7% per annum, and are repayable over 15 years, with the final instalment on February 28, 1988.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 30 years in equal instalments due at various anniversary dates, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 25, 2000 and March 27, 2005, $4,891,000; and,

(*b*) repayable in equal annual instalments over 30 years, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 31, 2001 and March 31, 2005, $6,326,514.

Town of Oromocto

Capital assistance loans were made to the Town of Oromocto, New Brunswick.

During the year, the remaining loan was repaid in full.

Agricultural service centres

Loans and advances have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, interest is calculated and added to the amount of advances being transferred to loans in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council. As of March 31, 1986, all the advances have been transferred to loans.

Loans

This account records amounts transferred from the advances account when projects are completed.

The loans bear interest at rates from 7.747% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1992 and March 31, 2004.

South Saskatchewan River project—Treasury bills

Treasury bills were received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

During the year, the Treasury bills were redeemed in full.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
Second mortgage	141,517	11,751		129,766
Low cost housing	218,264	39,911		178,353
	359,781	51,662		308,119

The loans bear interest at rates from 5.125% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1987 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
Second mortgage	106,687	11,281		95,406
Low cost housing	407,942	39,824		368,118
Capital expenditures	917,021	69,490		847,531
Outside parties—Capital projects	6,272,759	525,898		5,746,861
City of Whitehorse—Capital projects	54,664	54,664		
	7,759,073	701,157		7,057,916

The loans bear interest at rates from 5.375% to 12.5% per annum, and are repayable in equal annual instalments over 2 to 35 years, with final instalments between April 1, 1987 and March 31, 2004.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and are repayable in annual instalments over 10 years, with final instalments between April 1, 1987 and March 31, 1988. The repayment period may be extended with the approval of the Minister of Finance.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 8.13 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 8.13

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1986	Receipts and other credits	Payments and other charges	March 31 1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
China—Finance	49,426,118			**49,426,118**		
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000			**25,000,000**		
United Kingdom						
Finance						
The United Kingdom Financial Agreement Act, 1946	484,564,620	28,018,963		**456,545,657**	– 28,018,963	– 27,469,571
Deferred principal	94,990,863			**94,990,863**		
	579,555,483	*28,018,963*		***551,536,520***	*– 28,018,963*	*– 27,469,571*
Developing countries						
External Affairs—Canadian International Development Agency—						
International development assistance	3,257,541,331	159,362,559	100,621,357	**3,198,800,129**	– 58,741,202	177,586,681
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	617,361,446	51,389,284	13,768,680	**579,740,842**	– 37,620,604	– 1,925,447
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	39,738	24,823	55,116	**70,031**	30,293	7,532
Account without current transactions						– 6,214,126
Total	4,528,924,116	238,795,629	114,445,153	**4,404,573,640**	– 124,350,476	141,985,069

China

A loan to China was authorized under the Export Credits Insurance Act.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity under the agreement is August 9, 1989. Interest at 11% per annum is payable annually on August 9. Up to August 9, 1989, the interest rate will be equal to the Crown corporations' 5 year borrowing rate.

The agreement, as amended in 1985, provides for the deferment of the principal payment and one-half of the interest due on August 9, 1985 which are repayable in semi-annual instalments over 10 years, with the final instalment on February 9, 1996 and bear interest at a rate of 10.75% per annum.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. Commencing April 1, 1986, loans under negotiated loan agreements in existence at March 31, 1986 are made under budgetary authority (External Affairs Vote 35, Appropriation Acts No 1 and No 2, 1986-87). Previous to this date, all loans to developing countries were paid under non-budgetary authority.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The closing balance of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments to all countries are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 8.13 as international development assistance to developing countries.

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
(*a*) 17 year term, 7 year grace period, non-interest bearing, with the final repayment in September 1997:				
Senegal	999,070			999,070
(*b*) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	29,234,907	2,063,913		27,170,994
	33,733,980	*2,063,913*		*31,670,067*
(*c*) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 1990:				
Nigeria	973,789	350,000		623,789
(*d*) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	17,746,709	682,608	572,181	17,636,282
Brazil	13,148,973	581,009		12,567,964
Chile	2,285,867	182,864		2,103,003
Colombia	19,040,598	1,000,000		18,040,598
Cuba	9,547,012			9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	50,000,000	2,173,912		47,826,088
Jamaica	33,059,229	64,117		32,995,112
Korea	477,898	43,445		434,453
Malaysia	11,724,735	789,037		10,935,698
Nigeria	834,711	213,032		621,679
Peru	337,617			337,617
Salvador, El	9,260,527			9,260,527
Trinidad	6,099,032	735,988	289,189	5,652,233
Turkey	9,112,771	1,128,885		7,983,886
	184,875,680	*7,594,897*	*861,370*	*178,142,153*
(*e*) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	2,960,746	171,939		2,788,807
(*f*) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	694,987	33,333		661,654
(*g*) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	16,218,094	579,090		15,639,004
Antigua	5,774,797	150,000		5,624,797
Argentina	588,000	18,667		569,333
Barbados	8,133,029	61,500		8,071,529
Belize	11,816,656	274,796		11,541,860
Bolivia	1,547,420	63,593		1,483,827
Brazil	700,605	20,906		679,699
Burma	8,306,202			8,306,202
Cameroun	141,121,496	2,004,838	4,552,956	143,669,614
Chile	3,156,603	98,062		3,058,541
Colombia	19,990,016	833,815		19,156,201
Congo-Brazzaville	22,598,238			22,598,238
Costa Rica	21,209,422		1,909,425	23,118,847
Dominica	1,821,648	30,854		1,790,794
Dominican Republic	8,801,845	180,473		8,621,372
East African Community(1)	47,402,298			47,402,298

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
Ecuador	10,903,408	304,900		10,598,508
Egypt	57,599,945			57,599,945
Gabon	4,660,006		2,954,180	7,614,186
Ghana	79,809,565	2,444,438	213,954	77,579,081
Grenada	818,125	21,250		796,875
Guatemala	4,000,103	6,240		3,993,863
Guyana	36,195,102		1,002,342	37,197,444
Honduras	32,896,982	1,051	119,330	33,015,261
India	696,068,727	16,407,599	30,819,147	710,480,275
Indonesia	267,643,028	3,105,204	13,988,695	278,526,519
Ivory Coast	70,985,438	91,175	9,065,423	79,959,686
Jamaica	56,226,552	13,017		56,213,535
Kenya	109,518,003	658,013	223,963	109,083,953
Madagascar	22,958,010			22,958,010
Malaysia	1,133,624	14,860	1,314,427	2,433,191
Malta	962,490	37,500		924,990
Mauritania	4,199,062	51,786		4,147,276
Mexico	87,298	2,772		84,526
Montserrat	683,815	8,625		675,190
Morocco	14,835,516	125,991		14,709,525
Nicaragua	15,540,997	71,230	2,887,273	18,357,040
Nigeria	44,619,260	3,495,042		41,124,218
Pakistan	606,089,118	10,508,496	10,323,003	605,903,625
Paraguay	619,880	19,996		599,884
Peru	12,078,361	253,840	10,895,179	22,719,700
Philippines	3,886,371	48,572		3,837,799
Salvador, El	1,200,000			1,200,000
St Lucia	512,054	10,810		501,244
St Vincent	1,116,375	62,812		1,053,563
Senegal	14,093,784			14,093,784
Sri Lanka	168,259,086	1,173,290	49,109	167,134,905
Swaziland	1,423,565	53,605		1,369,960
Thailand	33,747,453			33,747,453
Togo	16,571,216			16,571,216
Trinidad	3,375,892	114,236		3,261,656
Tunisia	121,664,993	3,038,065	1,297,127	119,924,055
Various francophone countries(2)	1,677,258			1,677,258
Zaire	29,446,058	15,516	1,793,534	31,224,076
Zambia	85,329,657		858,734	86,188,391
Zimbabwe	26,896,682		3,916,682	30,813,364
	2,979,519,228	*46,476,525*	*98,184,483*	*3,031,227,186*
(*h*) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	46,115,824	1,875,000		44,240,824
(*i*) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	7,668,027		1,575,504	9,243,531
	3,257,541,331	58,565,607	100,621,357	3,299,597,081
Less: payments made under budgetary authority		100,796,952		100,796,952
	3,257,541,331	159,362,559	100,621,357	3,198,800,129

Note: grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Joint project involving Kenya, Tanzania and Uganda.

(2) Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

During the year, receipts and other credits included loan repayments of $29,625,454, a valuation adjustment of $16,378,158 in respect of loans totalling $180,705,993 US, and a transfer of $5,385,672 to the Development of export trade account under the caption "Miscellaneous loans, investments and advances", while payments and other charges included loans and guarantees of $13,768,680. Interest of $34.7 million was received and credited to Non-tax revenue—Return on investments.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
(*a*) 1 year term, non-interest bearing:				
Norway	393	393		
(*b*) 5 year term, 9.5% interest per annum, with the final repayment in May 1990:				
Ghana	2,930,221	337,484	2,743,202	5,335,939
(*c*) 6 to 10 year term, 8.5% to 10.25% interest per annum, with final repayments between June 1987 and June 1993:				
Ethiopia	23,664,634	5,697,557	182,461	18,149,538
Ghana	3,505,928	226,812		3,279,116
Jamaica	1,796,129	116,199		1,679,930
Tanzania	35,033,670	794,681		34,238,989
	64,000,361	*6,835,249*	*182,461*	*57,347,573*
(*d*) 11 to 15 year term, 7.5% to 11.125% interest per annum, with final repayments between July 1989 and December 2000:				
Kenya	– 1,680,316	13,517	1,889,247	195,414
Korea	190,086,379	16,666,667		173,419,712
Poland	81,354,755	6,794,525		74,560,230
Thailand			2,896,889	2,986,889
Turkey	57,200,315	7,660,115	172	49,540,372
	326,961,133	*31,134,824*	*4,786,308*	*300,612,617*
(*e*) 16 to 20 year term, 6% to 11.5% interest per annum, with final repayments between April 1988 and September 1995:				
Brazil	3,480,141	604,480	5,920,229	8,795,890
Jamaica	5,186,506	454,845		4,731,661
Madagascar	22,201,820	1,436,327		20,765,493
Pakistan	702,735	247,990		454,745
Zambia	8,351,901		136,480	8,488,381
	39,923,103	*2,743,642*	*6,056,709*	*43,236,170*
(*f*) 21 to 25 year term, 7% to 9% interest per annum, with final repayments between April 1998 and June 1999:				
Argentina	129,450,000	6,837,986		122,612,014
Sudan	9,072,700	586,950		8,485,750
	138,522,700	*7,424,936*		*131,097,764*
(*g*) 26 to 30 year term, 2.5% to 5% interest per annum, with final repayments between March 2008 and June 2014:				
Congo	4,000,922	258,836		3,742,086
Mexico	41,022,613	2,653,920		38,368,693
	45,023,535	*2,912,756*		*42,110,779*
	617,361,446	51,389,284	13,768,680	579,740,842

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Commencing April 1, 1986, note encashments, and cash subscriptions/loans to international financial institutions are now made under budgetary authority. However, subscriptions/loans made by the issuance of non-interest bearing notes continue to be under non-budgetary authority.

Table 8.14 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations. The closing balance of loans/subscriptions to international financial institutions includes, where applicable, total loans/subscriptions made under both budgetary and non-budgetary authorities. The total budgetary payments to all international financial institutions are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the total amount reported in Table 8.1 as International organizations (net). In addition, Table 8.15 presents additional disclosure of information related to subscriptions to the capital of international development institutions.

TABLE 8.14

INTERNATIONAL ORGANIZATIONS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-)	
					1987	1986
	$	$	$	$	$	$
Canada's subscriptions to the capital of the						
African Development Bank	46,840,351		11,710,088	**58,550,439**	11,710,088	11,710,088
Less notes payable		11,710,088	11,710,088			
	46,840,351	*11,710,088*	*23,420,176*	***58,550,439***	*11,710,088*	*11,710,088*
Asian Development Bank	169,758,879	6,575,201	6,283,960	**169,467,638**	- 291,241	13,141,679
Less notes payable	20,064,707	3,770,376	4,376,789	**19,458,294**	- 606,413	- 606,413
	149,694,172	*10,345,577*	*10,660,749*	***150,009,344***	*315,172*	*13,748,092*
Caribbean Development Bank	13,344,281	863,296		**12,480,985**	- 863,296	307,842
Less notes payable	1,421,319			**1,421,319**		- 210,254
	11,922,962	*863,296*		***11,059,666***	*863,296*	*518,096*
Inter-American Development Bank	158,040,250	10,829,108	10,164,368	**157,375,510**	- 664,740	13,630,830
Less notes payable	45,681,437	10,164,368	11,875,340	**43,970,465**	1,710,972	1,370,023
	112,358,813	*20,993,476*	*22,039,708*	***113,405,045***	*1,046,232*	*12,260,807*
International Bank for Reconstruction and Development (World Bank)	266,156,300	2,060,556	10,686,831	**274,782,575**	8,626,275	18,701,021
Less notes payable	16,200,000	9,618,148		**25,818,148**	9,618,148	16,200,000
	249,956,300	*11,678,704*	*10,686,831*	***248,964,427***	*- 991,873*	*2,501,021*
International Development Association	2,231,188,061		266,300,000	**2,497,488,061(1)**	266,300,000	333,400,000
Less notes payable	744,277,700	266,300,000	140,661,000	**869,916,700**	125,639,000	215,694,310
	1,486,910,361	*266,300,000*	*406,961,000*	***1,627,571,361***	*140,661,000*	*117,705,690*
International Finance Corporation	29,244,801	2,263,593	7,950,055	**34,931,263**	5,686,462	674,654
	2,086,927,760	*324,154,734*	*481,718,519*	***2,244,491,545***	*157,563,785*	*159,118,448*
International financial institutions	1,360,817,662	26,580,910	282,824,731	**1,617,061,483(1)**	256,243,821	172,596,954
Less notes payable	715,311,717	280,533,004	119,480,393	**876,364,328**	161,052,611	114,829,764
	645,505,945	*307,113,914*	*402,305,124*	***740,697,155***	*95,191,210*	*57,767,190*
International Tin Council	4,500,000			**4,500,000**		
International Natural Rubber Agreement	8,262,930		493,878	**8,756,808**	493,878	3,025,403
International organizations and associations						
Berne Union of the World Intellectual Property Organization	15,676			**15,676**		- 8,675
Customs Co-operation Council	6,309			**6,309**		
Food and Agriculture Organization	613,422			**613,422**		
General Agreement on Tariffs and Trade	14,508			**14,508**		

TABLE 8.14

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease ( )	
					1987	1986
	$	$	$	**$**	$	$
Intergovernmental Maritime Consultative Organization	1,617			**1,617**		
International Atomic Energy Agency	65,656			**65,656**		
International Civil Aviation Organization	71,419			**71,419**		
International Labour Organization	68,666			**68,666**		
Paris Union of the World Intellectual Property Organization	46,382		12,545	**58,927**	12,545	1,191
United Nations bonds	444,199	444,199			444,199	406,688
United Nations Educational, Scientific and Cultural Organization	630,715		52,744	**683,459**	52,744	
United Nations Industrial Development Organization			249,888	**249,888**	249,888	
United Nations organizations	3,546,774			**3,546,774**		28,104
World Health Organization	177,223	13,866		**163,357**	13,866	
	5,702,566	*458,065*	*315,177*	***5,559,678***	*142,888*	*442,276*
Total	2,750,899,201	631,726,713	884,832,698	**3,004,005,186**	253,105,985	219,468,765
Less: payments made under budgetary authority		303,031,339	4,324,150	**298,707,189**	298,707,189	
	2,750,899,201	934,758,052	889,156,848	**2,705,297,997**	45,601,204	219,468,765
Summary						
International organizations	4,293,856,081	49,630,729	596,729,088	**4,840,954,440**	547,098,359	566,746,195
Less payments made under budgetary authority		303,031,339	4,324,150	**298,707,189**	298,707,189	
	4,293,856,081	352,662,068	601,053,238	**4,542,247,251**	248,391,170	566,746,195
Less notes payable	1,542,956,880	582,095,984	288,103,610	**1,836,949,254**	293,992,374	347,277,430
Total	2,750,899,201	934,758,052	889,156,848	**2,705,297,997**	45,601,204	219,468,765

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(1) The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National governments including developing countries", international development assistance has also been provided to developing countries.

TABLE 8.15

SUBSCRIPTIONS TO THE CAPITAL OF INTERNATIONAL DEVELOPMENT INSTITUTIONS

	Share subscriptions		Paid-in shares purchased			Cost of paid-in shares called but not yet paid	Estimated value of callable shares[2]	Parliamentary authority available for use in subsequent years	
				Cost					
	Paid-in	Callable	Number of shares	Foreign currencies	Canadian currency[1]			Number of shares	Estimated value
					$	$	$		$
African Development Bank	4,200	12,600	4,200		58,550,439[3]		175,651,316[4]	12,600	181,449,560[5]
Asian Development Bank	8,740	36,403	8,740	$105,434,978US	137,645,364		573,307,179	36,403	573,307,179[5]
	2,370	45,030	1,896	18,960,000SDR	31,822,274	7,955,568	755,779,017		
Caribbean Development Bank	1,585	5,355	1,585	$9,560,310US	12,480,985		42,167,677	5,355	42,167,677[5]
Inter-American Development Bank	9,982	115,220	9,982	$120,548,074US	157,375,510		1,814,577,642	63,692	1,003,078,891[5]
International Bank for Reconstruction and Development (World Bank)	[6]	[6]	[6]	[6]	274,782,575		3,132,307,038[7]	[6]	3,134,961,128[9]
International Development Association	[8]	[8]	[8]	[8]	2,497,488,061				[9]
International Finance Corporation	26,757	20,019[10]	26,757	$26,757,000US	34,931,263		26,134,805[10]		[9]

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[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1987 ($1US = $1.3055 Cdn; 1 SDR = $1.28563 US).

[2] Commitments to the institutions will require future "Maintenance of value" payments.
According to the Articles of Agreement of the World Bank, countries are obliged to maintain the value of certain portions of their paid-in capital subscriptions and contributions. The World Bank has not had a workable standard of value since 1978 when the formal link between the US dollar and gold was broken. The World Bank agreed not to seek payment of these obligations pending the establishment of a new standard of value for the Bank. Maintenance of value obligations do not exist for International Development Association contributions. In October 1986, the Executive Board agreed upon the "1974 SDR" as a successor standard of value. The 1974 SDR is a fixed US dollar equivalent of the value of the SDR prevailing in 1974 (US $1.20635 = 1 SDR). Maintenance of value payments will be resumed on July 1, 1987. It is expected that other institutions will follow this lead.

[3] Canadian currency equivalent of 42,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[4] Canadian currency equivalent of 126,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[5] These amounts are reflected as non-lapsing non-budgetary authorities in the External Affairs ministerial section of Volume II, Part I (Section 8).

[6] Canada's subscription is for 21,782 shares. Payments are accounted for as a proportion of each share.

[7] Valued at $2,399,316,000 US translated at $1 US = $1.3055 Cdn. This represents approximately 91.31% of the total subscription.

[8] There are no outstanding subscriptions other than the notes payable in Table 8.14. Accounting is based on dollar values rather than number of shares.

[9] Subscription and payment authorities are annual budgetary voted items presented in the Finance ministerial section of Volume II, Part I (Section 9).

[10] This represents a commitment by Canada to the capital of the Corporation to be paid by 1990, rather than a "callable" amount.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L50, Appropriation Acts No 1 and No 2, 1986-87).

During the year, transactions included additional subscriptions in non-interest bearing demand notes.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriations acts (including External Affairs Votes 40 and L50, Appropriation Acts No 1 and No 2, 1986-87).

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts.

During the year, a valuation adjustment transaction was made.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Insitutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L50, Appropriation Acts No 1 and No 2, 1986-87).

During the year, transactions included additional subscriptions in the form of non-interest bearing demand notes, and a valuation adjustment.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote 5 and Vote L6, Appropriation Acts No 1 and No 2, 1986-87).

During the year, transactions included additional subscriptions in cash and non-interest bearing demand notes, and a valuation adjustment.

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L6, Appropriation Acts No 1 and No 2, 1986-87). The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, transactions included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts (including Finance Vote 5, Appropriation Acts No 1 and No 2, 1986-87).

During the year, transactions included additional subscriptions in cash, and a valuation adjustment.

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Votes 35, L45, L45a and L45c, Appropriation Acts No 1, No 2, No 3 and No 5, 1986-87).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
African Development Bank	4,343,896	125,000		4,218,896
African Development Fund	349,225,836	6,772,495	117,145,830	459,599,171
Less: notes payable	193,540,915	117,145,830	36,000,758	274,685,987
	155,684,921	*123,918,325*	*153,146,588*	*184,913,184*
Andean Development Corporation	4,750,020	187,480		4,562,540
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	538,787,028		133,259,322	672,046,350
Less: notes payable	399,364,308	133,259,322	56,192,000	476,431,630
	139,422,720	*133,259,322*	*189,451,322*	*195,614,720*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,583,200	361,200		5,222,000
Caribbean Development Bank—Special	49,139,015	1,133,265	11,081,100	59,086,850
Less: notes payable	14,752,444	11,081,100	290,540	25,543,004
	34,386,571	*12,214,365*	*11,371,640*	*33,543,846*
Central American Bank for Economic Integration	2,333,279	25,500		2,307,779
Inter-American Development Bank—Fund for Special Operations	285,801,255	15,179,430	14,263,752	284,885,577
Less: notes payable	71,996,050	11,972,025	16,539,095	67,428,980
	213,805,205	*27,151,455*	*30,802,847*	*217,456,597*
International Bank for Reconstruction and Development	27,916,000	1,806,000		26,110,000
International Fund for Agriculture Development	42,000,000		7,074,727	49,074,727
Less: notes payable	35,658,000	7,074,727	10,458,000	32,274,727
	6,342,000	*7,074,727*	*17,532,727*	*16,800,000*
International Monetary Fund	15,311,133	990,540		14,320,593
	645,505,945	307,113,914	402,305,124	740,697,155

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by a previous appropriation act and extended for the fiscal years 1986-87 and 1987-88 by External Affairs Vote L18c, Appropriation Act No 5, 1986-87. Pursuant to the International Natural Rubber Agreement, 1979, Canada is committed to participate in the funding of the rubber buffer stock up to $12,500,000.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

During the year, additional advances to the working capital funds of the Paris Union of the World Intellectual Property Organization, the United Nations Educational, Scientific and Cultural Organization and the United Nations Industrial Development Organization were authorized by External Affairs Votes L15, L16a and L17c, Appropriation Acts No 1, No 2, No 3 and No 5, 1986-87.

During the year, Canada made payments of: 14,152 Swiss Francs valued at $12,545 Cdn to the Paris Union of the World Intellectual Property Organization, $182,400 US valued at $249,888 Cdn to the United Nations Industrial Development Organization, and, $38,220 US valued at $52,744 Cdn to the United Nations Educational, Scientific and Cultural Organization. In addition, Canada received a refund of $10,080 US valued at $13,866 Cdn from the World Health Organization.

This account also recorded United Nations bonds purchased by the Canadian Government in September 1962. During the year, the bonds were redeemed.

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of construction contracts, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 8.16 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 8.16

VETERANS' LAND ACT FUND

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	162,021,335	35,842,001	9,027,656	**135,206,990**	-26,814,345	-31,299,271
Less allowance for conditional benefits	993,470		376,503	**616,967**	-376,503	35,627
Total	161,027,865	35,842,001	9,404,159	**134,590,023**	-26,437,842	-31,334,898

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in Volume III of the Public Accounts.

Under the terms of Section 118 of the Bankruptcy Act, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown. The Government's purpose in sharing ownership in these corporations with other entities is not to further common operating objectives.

Table 8.17 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 8.17

JOINT AND MIXED ENTERPRISES

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
Canada Development Corporation—Treasury Board	322,000,000	228,831,086		**93,168,914**	– 228,831,086	
Canarctic Shipping Company Limited—Transport						
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			**57,804,000**		
Lower Churchill Development Corporation Limited—Energy, Mines and Resources	14,750,000			**14,750,000**		
Mohawk St Régis Lacrosse Ltd—Indian Affairs and Northern Development						
Nanisivik Mines Ltd—Indian Affairs and Northern Development						
National Sea Products Limited—Regional Industrial Expansion						
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion						
Capital stock	200			**200**		
Loans	25,000,000	500,000		**24,500,000**	– 500,000	
	25,000,200	*500,000*		***24,500,200***	*– 500,000*	
North Portage Development Corporation—Treasury Board						
NPM Nuclear Project Managers Canada Inc—Energy, Mines and Resources						
N.S. Holdco Limited—Treasury Board—						
Capital stock	44,300,000		15,240,000	**59,540,000**	15,240,000	16,800,000
Advance	3,000,000	3,000,000			3,000,000	
	47,300,000	*3,000,000*	*15,240,000*	***59,540,000***	*12,240,000*	*16,800,000*
125459 Canada Limited—Treasury Board	167,570,000			**167,570,000**		76,795,000
Société Inter-Port de Québec—Regional Industrial Expansion	400			**400**		
Telesat Canada—Communications	30,000,000			**30,000,000**		
Total	664,424,600	232,331,086	15,240,000	**447,333,514**	– 217,091,086	93,595,000

Canada Development Corporation

The Corporation was incorporated under the Canada Development Corporation Act, to develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.

The Canada Development Corporation Reorganization Act authorized the sale of the common shares of the Corporation held by the Government.

During the year, the Government sold 21,825,646 common shares. The Government's holding of shares now amounts to 8,886,344 no par value common shares. A large number of Canadians share in the ownership of the Corporation.

Canarctic Shipping Company Limited

The Corporation was incorporated under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the Cooperative Energy Act, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The Government's objective of its participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada. For that purpose, the Government of Canada may provide, over the next year, up to $100,000,000 to match investment funds contributed by participating co-operative organizations.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account and is made up of:

	March 31, 1987
	$
Equity debentures	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000

The equity debentures pay 6% interest per year, payable every December 31. As of March 31, 1987, the Government received 823,665 class C shares at $1 each in lieu of cash for the interest due on the equity debentures. These class C shares are not recorded in the accounts of Canada.

The Government's holding of shares represents 25% of the shares outstanding.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

Mohawk St Régis Lacrosse Ltd

The Corporation was incorporated under the Business Corporations Act of Ontario, to acquire assets of an insolvent lacrosse stick manufacturing company located on St Régis Reserve, Cornwall Island.

The Government's holding in the Corporation consists of 1,000 common shares, which represent 10% of the authorized capital.

The Corporation is presently inactive.

Nanisivik Mines Ltd

The Corporation was incorporated under the Companies Act of Alberta, and continued under the Canada Business Corporations Act, to test the feasibility of mining lead and zinc in the Canadian Arctic, providing jobs for the Inuit and to have a Canadian presence in the Arctic.

The Government incurred capital expenditures of approximately $24.4 million for the construction of infrastructure facilities for Nanisivik Mines Ltd.

In return for the infrastructure facilities provided, the Corporation issued to the Government, 1,800,000 class A common shares without nominal or par value. This represented 18% of the issued shares. Mineral Resources International Limited, a private sector corporation, has a majority interest in this Corporation.

On November 12, 1986, Mineral Resources International Limited paid $6,012,000 in return for the common shares held by the Government. This amount was credited to Non-tax revenue—Return on investments.

National Sea Products Limited

The Corporation was incorporated under the Nova Scotia Companies Act, to process and market fish, seafoods and fish by-products. The Government's objective of its participation is the restructure of the Nova Scotia fishery.

Pursuant to the Atlantic Fisheries Restructuring Act, the Government has acquired shares in the Corporation. The Government's holding consists of 1,527,043 no par value common shares and 1,527,043 no par value non-voting equity shares. This represents 19.8% of the shares outstanding.

The Government's shares in this Corporation are held on behalf of the Government by N.S. Holdco Limited.

Newfoundland and Labrador Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to assist small and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.

Capital stock

The Government has purchased 200 ordinary $1 par value common shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 8(3)(c) of the Special Areas Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland and Labrador.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The loans bear interest at rates from 8.375% to 18.375% per annum, and are repayable at the end of 10 years, with final repayments between April 13, 1987 and March 30, 1992.

North Portage Development Corporation

The Corporation was incorporated under the Manitoba Corporations Act, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The Government's objective of its participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3% of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the Canada Business Corporations Act, to manage nuclear projects and construction. The Government's objective of its participation is to transfer this activity to the private sector.

The Government has purchased 60 no par value common shares.

The Government's holding of shares represents 13.34% of the shares outstanding. The balance of the outstanding shares is owned by four private sector corporations.

N.S. Holdco Limited

The Corporation was incorporated under the Canada Business Corporations Act, and continued under the Nova Scotia Companies Act, for the purpose of restructuring the Nova Scotia fishery.

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

Capital stock

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L30, Appropriation Acts No 1 and No 2, 1986-87. The Government purchased 1,240 class AA-1 preferred shares and 14,000 senior class 3 preferred shares of N.S. Holdco Limited for $1,240,000 and $14,000,000, respectively. The Government also received 1,240 common voting shares without nominal or par value.

The Government's holding in the Corporation as of March 31, 1987, is as follows:

(*a*) 17,540 common voting shares (38% of the issued voting shares);

(*b*) 7,540 class AA-1 preferred shares (100%);

(*c*) 10,000 class AA-2 preferred shares (100%);

(*d*) 14,000 class 1 preferred shares (100%);

(*e*) 14,000 class 2 preferred shares (100%); and,

(*f*) 14,000 class 3 preferred shares (100%).

The balance of the shares is owned by the Bank of Nova Scotia.

N.S. Holdco Limited holds the shares of the Government in National Sea Products Limited.

Advance

In 1984-85, the Government made available an additional $3,000,000 in the event that all or part of these funds were necessary to defray expenses in winding up North Sydney Investments Limited (formerly HB Nickerson and Sons Limited).

During the year, the advance was repaid in full.

125459 Canada Limited

The Corporation was incorporated under the Canada Business Corporations Act, for the purpose of restructuring the Newfoundland fishery.

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

The Government's holding in the Corporation as of March 31, 1987, is as follows:

(*a*) 908 common voting shares (62.6% of the issued voting shares);

(*b*) 90,775 class AA preferred shares (70.5%); and,

(*c*) 76,795 class C preferred shares (73.1%).

The balance of the shares is owned by the Government of Newfoundland and Labrador and the Bank of Nova Scotia.

Fishery Products International Limited, a wholly-owned subsidiary of the Corporation, was sold in March 1987.

Société Inter-Port de Québec

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Corporation was incorporated by the Telesat Canada Act, to establish multi-purpose satellite telecommunication systems.

The Government has purchased 3,000,000 common shares of the Corporation at $10 per share, for $30,000,000. This investment represents 49.99% of the common shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 8.18 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 8.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

					Net increase or decrease (-)	
	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	1987	1986
	$	$	$	$	$	$
Loans and accountable advances—						
External Affairs						
Personnel posted abroad	9,375,560	8,529,341	7,992,849	**8,839,068**	- 536,492	1,322,884
Posts abroad	12,509,789	431,630,644	429,918,321	**10,797,466**	- 1,712,323	5,535,249
	21,885,349	*440,159,985*	*437,911,170*	***19,636,534***	*- 2,248,815*	*6,858,133*
National Defence						
Imprest accounts, standing advances and authorized loans	34,287,202	496,593,854	489,768,718	**27,462,066**	- 6,825,136	343,335
Regional Industrial Expansion						
Personnel posted in Canada	1,563			**1,563**		
Supply and Services						
Miscellaneous accountable advances	4,765,125	4,968,932	5,256,175	**5,052,368**	287,243	- 68,729
Treasury Board						
Miscellaneous accountable imprest and standing advances	11,339,972	18,903,416	13,075,472	**5,512,028**	- 5,827,944	- 1,499,223
Total loans and accountable advances	72,279,211	960,626,187	946,011,535	**57,664,559**	- 14,614,652	5,633,516
Other miscellaneous						
Agriculture						
Construction of multi-purpose exhibition buildings	21,728,805	690,185		**21,038,620**	- 690,185	- 826,354
Communications						
Cultural property	2,920			**2,920**		- 1,000
Employment and Immigration						
Assisted passage scheme	57,637,103	13,928,242	18,288,617	**61,997,478**	4,360,375	2,811,432
Energy, Mines and Resources						
Hydro-Quebec Research Institute	12,704,003	615,698		**12,088,305**	- 615,698	- 573,440
NewGrade Energy Inc	3,310,043		20,400,000	**23,710,043**	20,400,000	3,310,043
	16,014,046	*615,698*	*20,400,000*	***35,798,348***	*19,784,302*	*2,736,603*
External Affairs						
Development of export trade (loans administered by the Export Development Corporation)	95,450,065	11,482,018	12,217,046	**96,185,093**	735,028	- 248,781,031
Finance						
Canadian Commercial Bank	72,936,360			**72,936,360**		72,936,360
Ottawa Civil Service Recreational Association	284,686	24,495		**260,191**	- 24,495	- 22,739
Saint John Harbour Bridge Authority	12,523,963	66,182	530,230	**12,988,011**	464,048	836,499
Town of Oromocto	4,161	4,161			- 4,161	- 7,968
Town of Oromocto Development Corporation	282,151	69,681		**212,470**	- 69,681	- 66,121
	86,031,321	*164,519*	*530,230*	***86,397,032***	*365,711*	*73,676,031*

TABLE 8.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Fisheries and Oceans—						
Canadian producers of frozen groundfish	629,972	213,256		416,716	- 213,256	- 28,907
Groundfish processors	192,889			192,889		
Haddock fishermen	1,359,570	1,144		1,358,426	- 1,144	- 46,411
	2,182,431	*214,400*		*1,968,031*	*- 214,400*	*- 75,318*
Indian Affairs and Northern Development—						
British Yukon Railway Company	4,500,000			4,500,000		- 250,000
Chippewa Band of Kettlepoint	65,000			65,000		
Council for Yukon Indians	4,799,357		1,051,807	5,851,164	1,051,807	992,601
Eskimo loan fund	2,740,882	945,863	482,142	2,277,161	- 463,721	- 153,473
Indian economic development fund	48,920,296	18,518,582	7,591,168	37,992,882	- 10,927,414	2,415,240
Indian housing assistance fund	4,822,615	1,156,133		3,666,482	- 1,156,133	333,871
Inuvialuit Regional Corporation			30,000,000	30,000,000	30,000,000	
Native claimants	91,328,001	4,969,186	14,171,308	100,530,123	9,202,122	13,733,758
Yukon Power Corporation		19,500,000	75,500,000	56,000,000	56,000,000	
	157,176,151	*45,089,764*	*128,796,425*	*240,882,812*	*83,706,661*	*17,071,997*
Labour—						
Provincial workers' compensation boards	4,595,000		375,000	4,970,000	375,000	80,000
National Defence—						
Canadian Forces housing projects	15,093,792	578,407		14,515,385	- 578,407	- 404,704
Public Works—						
Burgeo Leasing Limited	148,527	9,717		138,810	- 9,717	- 9,070
Eurocan Pulp and Paper Co Ltd	1,125,000	226,567	1,567	900,000	- 225,000	- 225,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland	19,311,904	19,311,904			- 19,311,904	
Sydney Steel Corporation	5,218,162			5,218,162		
	25,803,593	*19,548,188*	*1,567*	*6,256,972*	*- 19,546,621*	*- 234,070*
Regional Industrial Expansion—						
Canadair Limited[1]	592,837	147,122		445,715	- 147,122	- 147,122
Canadian defence industry	10,883,466	4,717,505		6,165,961	- 4,717,505	- 11,661,911
Company stock option						
Enterprise development program	14,894,464	13,497,964		1,396,500	- 13,497,964	- 5,085,000
Industrial and regional development program	1,250,000			1,250,000		
	27,620,767	*18,362,591*		*9,258,176*	*- 18,362,591*	*- 16,894,033*
Solicitor General—						
Parolees	14,025	21,070	22,452	15,407	1,382	- 5,306
Supply and Services—						
Canadian Commercial Bank	15,189,000			15,189,000		15,189,000
Defence production loan account	16,724,007	15,000,000		1,724,007	- 15,000,000	15,000,000
	31,913,007	*15,000,000*		*16,913,007*	*- 15,000,000*	*30,189,000*
Transport—						
Coast Ferries Limited	100,000			100,000		
Corporation of the City of Montreal	558,697	86,255		472,442	- 86,255	- 83,641
Hamilton Harbour Commissioners	966,428	208,688		757,740	- 208,688	- 199,845
Northern Transportation Company Limited	7,000,000			7,000,000		7,000,000
Port Alberni Harbour Commission	855,359	132,473		722,886	- 132,473	- 123,179
Thunder Bay Harbour Commission	285,595	74,299		211,296	- 74,299	- 69,066
	9,766,079	*501,715*		*9,264,364*	*- 501,715*	*6,524,269*
Veterans Affairs—						
Commonwealth War Graves Commission	61,704		12,006	73,710	12,006	10,830
Accounts without current transactions						- 14,551,154
Total other miscellaneous	551,090,809	126,196,797	180,643,343	605,537,355	54,446,546	- 148,672,808
Total	623,370,020	1,086,822,984	1,126,654,878	663,201,914	39,831,894	- 143,039,292

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[1] This account was previously reported in Table 8.3.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

The total amount authorized to be outstanding at any time is $14,500,000.

The closing balance consists of loans to employees, $6,769,047; advances for medical expenses, $1,044,099; and, security and other deposits under Foreign Service Directives, $1,025,922.

The loans bear interest at rates from 9% to 13% per annum, and are repayable over 4 years, with final instalments between April 1, 1987 and June 30, 1990.

Posts abroad

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is $30,000,000.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (*a*) public funds imprest and public funds advance accounts; (*b*) standing advances; (*c*) authorized loans and advances to employees posted abroad; and, (*d*) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $60,000,000.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 28 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 1995 and May 1, 2008, $18,389,214;

(*b*) repayable over 20 to 26 years, bearing interest at rates from 7.266% to 9.420% per annum, with final instalments between December 31, 1992 and February 15, 2005, $2,173,104; and,

(*c*) repayable over 10 to 15 years, bearing interest at rates from 7.613% to 8.766% per annum, with final instalments between May 1, 1988 and August 1, 1992, $476,302.

Cultural property

Loans may be made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L20, Appropriation Acts No 1 and No 2, 1986-87. The total loan authority is $10,000 per year.

The outstanding loan bears interest at the rate of 10.875% per annum, and is repayable over 5 years, with the final instalment on September 30, 1988.

The instalment due September 30, 1986, was received in 1987-88.

Assisted passage scheme

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

During the year, the total amount which may be outstanding at any time was increased to $90,000,000 by an amendment to Section 121(3) of the Immigration Act.

During the year, loans totalling $32,631 were written-off by Employment and Immigration Vote 21c, Appropriation Act No 5, 1986-87.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1987 and April 1, 1992, $5,399,859; and, (*b*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1987 and April 1, 1992, $56,597,619.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

NewGrade Energy Inc

Loans have been made to NewGrade Energy Inc for the study and construction of a heavy oil upgrader in the Province of Saskatchewan.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L31a, Appropriation Act No 3, 1986-87.

The loans bear interest at the rate of 9.55% per annum, and are repayable when the Corporation arranges long-term financing.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments:

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
(*a*) 1 year term, non-interest bearing:				
Norway	- 393		393	
(*b*) 6 to 10 year term, 8% to 8.75% interest per annum, with final repayments between June 1987 and September 1988:				
United States	16,797,031	1,086,669		15,710,362
(*c*) 11 to 15 year term, 7.25% to 9.5% interest per annum, with final repayments between October 1991 and October 2000:				
Antigua	27,800,713		12,216,653	40,017,366
Brazil	20,399,026	6,545,418		13,853,608
Kenya	1,889,247	1,889,247		
Norway	28,194,740	1,824,033		26,370,707
Turkey	172	172		
Zambia	286,590	136,479		150,111
	78,570,488	*10,395,349*	*12,216,653*	*80,391,792*
(*d*) 18 year term, non-interest bearing, with final repayment in November 1988:				
Nigeria	82,939			82,939
	95,450,065	11,482,018	12,217,046	96,185,093

During the year, receipts and other credits included loan repayments of $6,479,321, and a valuation adjustment of $5,002,697 in respect of loans totalling $55,435,024 US, while payments and other charges included loans of $6,831,374 and a transfer of $5,385,672 from the Development of export trade account under the caption "National governments including developing countries". Interest of $2.2 million was received and credited to Non-tax revenue—Return on investments.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($13 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, and are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5% to 18.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, additional loans were authorized by Finance Vote L25, Appropriation Acts No 1 and No 2, 1986-87.

Town of Oromocto

Loans were made to the Town of Oromocto, New Brunswick, to provide capital assistance.

During the year, the remaining loan was repaid in full.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, and are repayable in equal semi-annual instalments over 30 years, with final instalments between November 15, 1988 and February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bear interest at the rate of 13% per annum, and are repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985. No loan repayments nor interest were received since November 1982.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write-off the balance.

British Yukon Railway Company

A loan has been made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The loan is non-interest bearing, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2003. Instalments in arrears bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment is payable.

Chippewa Band of Kettlepoint

A non-interest bearing loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Land claim negotiations are presently being held with the Band and it is expected that repayment will be made in full once a settlement is reached.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L56a, Appropriation Act No 3, 1986-87.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

During the year, loans totalling $461,825 were written-off by Indian Affairs and Northern Development Vote 21c, Appropriation Act No 5, 1986-87.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1987 and October 23, 2001.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $70,000,000.

During the year, loans totalling $14,157,728 were written-off by Indian Affairs and Northern Development Vote 6c, Appropriation Act No 5, 1986-87.

The loans bear interest at rates from 5% to 22.25% per annum, and are repayable over 1 month to 15 years, with final instalments between April 1, 1987 and March 31, 1999.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $397,042 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966 and loans totalling $565,414 were written-off by Indian Affairs and Northern Development Vote 6c, Appropriation Act No 5, 1986-87.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to Section 6 of the Western Arctic (Inuvialuit) Claims Settlement Act to meet the monetary obligations of the Government under Section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The total loan authority is $30,000,000 per year.

The loan bears interest at the rate of 8% per annum, calculated semi-annually, not in advance, and any accrued interest or loans outstanding, exceeding $74,049,000, are repayable December 31, 1987.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L55, Appropriation Acts No 1 and No 2, 1986-87.

The terms and conditions of the loans are as follows:

(*a*) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(*b*) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(*c*) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1996, whichever date is earlier.

Yukon Power Corporation

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Northern Canada Power Commission (a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Power Corporation. In exchange for such assets, an amount of $95 million is to be paid to the Government of Canada (see Table 8.3—Northern Canada Power Commission—Loans in this section).

On March 31, 1987, the Yukon Power Corporation paid $19.5 million in cash and issued $75.5 million in notes to the Government of Canada. The Government of Canada assigned one note amounting to $19.5 million to the Government of the Yukon Territory pursuant to Section 7(1) of the Act. Pursuant to Section 7(2) of the Act, this note assignment was written-off to budgetary expenditure and deleted from the accounts of Canada.

Provincial workers' compensation boards

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest based on the composite rate of 7.147% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on September 1, 1996.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total loan authority is $4,500,000.

The loans bear interest at rates from 7.062% to 7.812% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on March 31, 1991.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans were made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total loan authority was $28,200,520.

During the year, the loans were written-off pursuant to Public Works Vote 51c, Appropriation Act No 5, 1986-87.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are non-interest bearing and are repayable only when the aircraft are sold.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 10 years, with final instalments between April 1, 1987 and December 31, 1991.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Regional Industrial Expansion Votes L25 and L25a, Appropriation Acts No 1, No 2 and No 3, 1986-87.

Enterprise development program

This account records loans to:

(*a*) a person engaged in a manufacturing or processing activity in Canada where, in the opinion of the Enterprise Development Board, such loan is required for the purpose of:

  (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,

  (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;

(*b*) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding $200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;

(*c*) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;

(*d*) a person in Canada engaged or about to engage in the tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;

(*e*) a person engaged or about to engage in a manufacturing, processing or other commercial activity, for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry, and to foster the expansion of Canadian trade; and,

(*f*) a person who has previously obtained assistance under a program of assistance to industry, or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

During the year, additional loans were authorized by Regional Industrial Expansion Vote L26a, Appropriation Act No 3, 1986-87.

The loans bear interest at rates from 9.375% to 10.375% per annum, and are repayable over 5 to 20 years, with final instalments between April 15, 1987 and December 1, 1998.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The loans bear interest at the rate of 12.625% per annum, and are repayable between January 1, 1989 and December 31, 1998.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $11,709 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. Since this amount was not covered for reimbursement under the Financial Institutions Depositors Compensation Act, parliamentary authority is required to write-off the balance.

Defence production loan account

This account was established pursuant to Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(*a*) received from the sale or disposition of materials, substances or defence supplies;

(*b*) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(*c*) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(*d*) received in repayment of a loan or advance previously charged to this account.

A repayment of $1.7 million owed to this account by CAE Aircraft is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred.

Coast Ferries Limited

A loan was made to the Corporation, for working capital purposes.

The loan bears interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loan was due April 1, 1978. No interest and no repayment have been received since the loan was made.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 6.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $42,143;

(*b*) bearing interest at the rate of 5.562% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $40,597; and,

(*c*) bearing interest at the rate of 4.125% per annum, repayable in semi-annual instalments over 39 years, with the final instalment on January 31, 2001, $675,000.

Northern Transportation Company Limited

A loan has been made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

The loan bears interest at the rate of 4% per annum, is repayable in annual instalments equal to 40% of the annual cash flow of the Company, and has an indefinite maturity date.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $188,400; and,

(*b*) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $534,486.

Thunder Bay Harbour Commission

Loans have been made to the Thunder Bay Harbour Commission, for the expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, and are repayable in semi-annual instalments over 15 years, with the final instalment on June 30, 1989.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with Government's stated accounting policies, interest due but not received is not reported as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and credited to an uncollected interest account. Since the Government's policy is to report revenue only as received, the balance of the uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 8.19 reports the balances and transactions for the year in respect of the recorded uncollected interest.

TABLE 8.19

RECORDED UNCOLLECTED INTEREST

	April 1/1986	Additions	Collections and deletions	March 31/1987
	$	$	$	$
Loans, investments and advances—				
Crown corporations—				
All other Crown corporations—				
Atomic Energy of Canada Limited—				
Housing	5,167		558	4,609
Bruce heavy water plant	35,345,673		4,171,427	31,174,246
Commercial products division	134,112		22,050	112,062
Lepreau nuclear station	49,472,441		647,129	48,825,312
Sheridan Park engineering design office	3,364		3,364	
	84,960,757		*4,844,528*	*80,116,229*
Canada Development Investment Corporation—				
Eldorado Nuclear Limited	10,093,433			10,093,433
Canada Ports Corporation	4,370,511			4,370,511
Northern Canada Power Commission—Loans	10,028,009		2,984,639	7,043,370
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	77,608		7,120	70,488
Special development loans program	3,012		351	2,661
Winter capital projects fund	2,589,288		97,545	2,491,743
Atlantic Development Board carry-over projects	139,929		3,824	136,105
Special areas and highways agreement	31,736,351		1,392,026	30,344,325
Regional electrical interconnections	20,095,972		6,717,093	13,378,879
Agricultural service centres—Loans	468,691	104	34,529	434,266
Atlantic Provinces Power Development Act	12,188,721		382,514	11,806,207
Yukon Territory small business loans	394,788	72,479		467,267
National governments including developing countries—				
Jamaica—Economic assistance	1,375,000	6,671,875		8,046,875
The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	6,416,288	459,100		6,875,388
Miscellaneous—				
Hydro-Quebec Research Institute	2,256,078		110,052	2,146,026
Northern Transportation Company Limited		487,130		487,130
Saint John Harbour Bridge Authority	825,287	66,182	131,246	760,223
	513,821,936	7,756,870	16,705,467	504,873,339

SECTION 9

1986-87
PUBLIC ACCOUNTS

Specified Purpose Accounts

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SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 9.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-)	
					1987	1986
	$	$	$	$	$	$
Canada Pension Plan Account, Table 9.2	31,714,801,834	8,379,582,805	5,861,678,611	**34,232,706,028**	2,517,904,194	2,658,350,155
Less: provincial and territorial government securities held by the Canada Pension Plan Investment Fund, Table 9.2	29,496,612,000	563,462,000	1,525,443,000	**30,458,593,000**	961,981,000	2,147,516,000
	2,218,189,834	*8,943,044,805*	*7,387,121,611*	***3,774,113,028***	*1,555,923,194*	*510,834,155*
Superannuation accounts, Table 9.4	41,789,302,802	6,324,306,150	1,444,599,411	**46,669,009,541**	4,879,706,739	4,272,443,060
Less: unamortized portion of actuarial deficiencies, Table 9.4	119,686,037	115,698,837		**3,987,200**	- 115,698,837	406,955,206
	41,669,616,765	*6,440,004,987*	*1,444,599,411*	***46,665,022,341***	*4,995,405,576*	*4,679,398,266*
Government Annuities Account	1,059,790,419	71,028,148	106,498,775	**1,024,319,792**	- 35,470,627	35,639,219
Deposit and trust accounts, Table 9.11	1,826,488,390	9,295,003,303	9,281,072,844	**1,840,418,849**	13,930,459	414,175,630
Provincial tax collection agreements account, Table 9.14	1,389,562,668	16,187,676,310	16,130,557,562	**1,446,681,416**	57,118,748	227,167,749
Other specified purpose accounts, Table 9.15	645,279,154	11,506,572,566	11,397,712,049	**754,139,671**	108,860,517	96,185,886
Total	48,808,927,230	52,443,330,119	45,747,562,252	**55,504,695,097**	6,695,767,867	5,437,786,969

Note: the balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Oil Export Charges Revenue Sharing Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund and the Agricultural Commodities Stabilization Accounts are reported in Section 7 of this volume since the transactions in these accounts are treated as budgetary.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 9.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the provinces and territories held by the Canada Pension Plan Investment Fund.

TABLE 9.2

CANADA PENSION PLAN ACCOUNT

	April 1 1986	Receipts and other credits	Payments and other charges	March 31 1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
Canada Pension Plan Account, Table 9.3	31,714,801,834	8,379,582,805	5,861,678,611	**34,232,706,028**	2,517,904,194	2,658,350,155
Less provincial and territorial government securities held by the Canada Pension Plan Investment Fund						
Newfoundland	620,093,000	11,038,000	59,659,000	**668,714,000**	48,621,000	49,915,000
Nova Scotia	1,170,043,000	20,311,000	109,641,000	**1,259,373,000**	89,330,000	91,752,000
Prince Edward Island	128,531,000	1,890,000	13,526,000	**140,167,000**	11,636,000	8,867,000
New Brunswick	864,295,000	16,707,000	75,518,000	**923,106,000**	58,811,000	45,153,000
Quebec	115,666,000	368,000	6,907,000	**122,205,000**	6,539,000	5,792,000
Ontario	15,827,102,000	332,587,000	351,269,000	**15,845,784,000**	18,682,000	1,193,392,000
Manitoba	1,682,598,000	34,939,000	149,984,000	**1,797,643,000**	115,045,000	123,884,000
Saskatchewan	1,351,176,000	24,462,000	133,709,000	**1,460,423,000**	109,247,000	111,075,000
Alberta	3,385,454,000	40,764,000	398,667,000	**3,743,357,000**	357,903,000	332,280,000
British Columbia	4,351,654,000	80,396,000	225,991,000	**4,497,249,000**	145,595,000	185,406,000
Northwest Territories						
Yukon Territory			572,000	**572,000**	572,000	
	29,496,612,000	*563,462,000*	*1,525,443,000*	***30,458,593,000***	*961,981,000*	*2,147,516,000*
Total	2,218,189,834	8,943,044,805	7,387,121,611	**3,774,113,028**	1,555,923,194	510,834,155

Receipts and other credits include:

(*a*) contributions of: (i) 1.8% of earnings by employees earning over $2,500 for the 1986 calendar year and 1.9% of earnings over $2,500 for the 1987 calendar year, subject to maximum payments of $419.40 for the 1986 calendar year and $444.60 for the 1987 calendar year, with matching contributions by employers and (ii) 3.6% of earnings of self-employed persons over $2,500 for the 1986 calendar year and 3.8% of earnings over $2,500 for the 1987 calendar year, subject to maximum payments of $838.80 for the 1986 calendar year and $889.20 for the 1987 calendar year;

(*b*) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance; and,

(*c*) funds received from the federal and provincial governments for securities which have been redeemed.

Payments and other charges include:

(*a*) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(*b*) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(*c*) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;

(*d*) the costs of administration of the Plan; and,

(*e*) funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces and territories, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account. The liability of the Government of Canada of $3,774,113,028 at March 31, 1987 ($2,218,189,834 as at March 31, 1986) is comprised of $1,795,680,000 ($445,190,000 in 1986) in special non-marketable bonds issued to the Canada Pension Plan Investment Fund (Section 12 in this volume) with the balance of $1,978,433,028 ($1,772,999,834 in 1986) being held on deposit in the Consolidated Revenue Fund to cover three months operating costs and the April purchase of securities.

TABLE 9.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1986-87	1985-86
RECEIPTS AND OTHER CREDITS		
Contributions		
Employees, employers and self-employed	4,976	4,495
Interest on investments	3,248	3,010
Interest on monthly operating balance	156	152
	8,380	7,657
PAYMENTS AND OTHER CHARGES		
Benefits	5,722	4,887
Expenses	140	111
	5,862	4,998
Excess of receipts and other credits over payments and other charges	2,518	2,659
Funds applied		
Purchases of bonds		
Provincial and territorial	1,525	2,173
Federal	1,352	240
Increase in deposits with Receiver General	206	271
	3,083	*2,684*
Less funds provided		
Redemption of bonds		
Provincial	563	25
Federal	2	(1)
	565	*25*
Net increase	2,518	2,659
Balance at beginning of year	31,715	29,056
Balance at end of year	34,233	31,715

(1) Less than $500,000

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as sponsor and administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies. Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions and transfers to other plans.

The Public Pensions Reporting Act, as passed by the House of Commons on February 10, 1986, requires that actuarial reviews be conducted at a date not later than four years after the last review date and, thereafter, at dates not more than three years apart, for each of the employer-sponsored pension plans, and the portion of the Supplementary Retirement Benefits Account that relates to these plans. As specified in that Act, the last review dates are deemed to be December 31, 1983 for the Public Service Superannuation Account, December 31, 1983 for the Canadian Forces Superannuation Account, and December 31, 1985 for the Royal Canadian Mounted Police Superannuation Account.

In accordance with the legislation governing the basic portion of the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest on the basic accounts at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 11% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiency adjustments charged to budgetary expenditure. Any of these interest earnings not needed to reduce amortization charges are credited to the respective Accounts.

Table 9.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 9.5 presents an analysis of actuarial deficiency adjustments.

Table 9.6 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure. In 1986-87, $6,214 million was charged to budgetary expenditure on account of superannuation plans. This was composed of Government contributions, $813 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, $784 million; and, interest, $4,617 million ($4,501 million credited to the superannuation accounts and $116 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiency adjustments).

TABLE 9.4

SUPERANNUATION ACCOUNTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	**$**	$	$
Public Service Superannuation Account, Table 9.7	22,154,145,104	3,526,771,800	911,560,227	**24,769,356,677**	2,615,211,573	2,234,506,202
Less unamortized portion of actuarial deficiency	53,441,800	53,441,800			– 53,441,800	243,712,000
	22,100,703,304	*3,580,213,600*	*911,560,227*	***24,769,356,677***	*2,668,653,373*	*2,478,218,202*
Canadian Forces Superannuation Account, Table 9.8	14,641,421,501	1,912,393,251	442,950,547	**16,110,864,205**	1,469,442,704	1,289,699,819
Less unamortized portion of actuarial deficiency	65,238,537	61,251,337		**3,987,200**	– 61,251,337	151,977,106
	14,576,182,964	*1,973,644,588*	*442,950,547*	***16,106,877,005***	*1,530,694,041*	*1,441,676,925*
Royal Canadian Mounted Police Superannuation Account, Table 9.9	2,096,942,840	345,554,662	35,579,307	**2,406,918,195**	309,975,355	268,868,939
Less unamortized portion of actuarial deficiency	1,005,700	1,005,700			– 1,005,700	11,266,100
	2,095,937,140	*346,560,362*	*35,579,307*	***2,406,918,195***	*310,981,055*	*280,135,039*
Supplementary Retirement Benefits Account, Table 9.10	2,896,793,357	539,586,437	54,509,330	**3,381,870,464**	485,077,107	479,368,100
Total	41,669,616,765	6,440,004,987	1,444,599,411	**46,665,022,341**	4,995,405,576	4,679,398,266
Summary						
Superannuation accounts	41,789,302,802	6,324,306,150	1,444,599,411	**46,669,009,541**	4,879,706,739	4,272,443,060
Less: unamortized portion of actuarial deficiencies	119,686,037	115,698,837		**3,987,200**	– 115,698,837	– 406,955,206
Total	41,669,616,765	6,440,004,987	1,444,599,411	**46,665,022,341**	4,995,405,576	4,679,398,266

TABLE 9.5

ANALYSIS OF ACTUARIAL DEFICIENCY ADJUSTMENTS FOR 1986-87
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				
	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Subtotal	Total
Actuarial deficiency adjustments recognized[1]	267	307	5	579					579
Less amount amortized to March 31, 1986	214	241	4	459					459
Unamortized balance at March 31, 1986	53	66	1	120					120
Add current year actuarial deficiency adjustments									
Less current year amortization	53	62	1	116					116
Unamortized balance at March 31, 1987		4		4					4

[1] Represents actuarial deficiency adjustments recognized prior to 1986-87 for which the amounts have not yet been fully amortized.

TABLE 9.6

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE

(in millions of dollars)

	1986-87						
	Government contributions	Net amortization of actuarial deficiency adjustments(1)	Statutory payments under Supplementary Retirement Benefits Account	Interest(1) A	Interest(1) B	Total	1985-86
Public Service Superannuation Account	398		476	2,445	53	3,372	3,081
Canadian Forces Superannuation Account	233		286	1,546	62	2,127	1,987
Royal Canadian Mounted Police Superannuation Account	72		22	237	1	332	295
Supplementary Retirement Benefits Account	110			273		383	371
Total	813		784	4,501	116	6,214	5,734

(1) Column A represents interest earnings credited to the Accounts. Column B represents interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiency adjustments. In 1986-87, net amortization charges were nil.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account at the end of the current year was nil compared with $53 million at March 31, 1986. During the year, $53 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	22,154,145,104	19,919,638,902
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	410,416,063	383,849,510
Retired employees	19,257,917	16,343,580
Public Service corporation employees	122,656,431	123,875,978
Matching contributions—		
Government	397,926,126	391,046,591
Public Service corporations	119,618,297	121,656,530
Transfers from other pension funds	11,546,933	9,738,181
Interest	2,445,350,033	1,992,621,736
Actuarial liability adjustment(1)		
	3,526,771,800	3,039,132,106
	25,680,916,904	22,958,771,008
PAYMENTS AND OTHER CHARGES—		
Annuities	826,003,699	730,310,891
Cash termination allowances	259,220	378,661
Minimum benefits	8,966,998	9,094,813
Returns of contributions—		
Government employees	47,950,343	39,017,556
Public Service corporation employees	21,156,024	22,364,941
Transfers to other pension funds	7,223,943	3,459,042
	911,560,227	804,625,904
Closing balance	24,769,356,677	22,154,145,104

(1) No actuarial liability adjustment was made in 1985-86 and 1986-87 with respect to actuarial review and salary increases authorized in excess of 5%.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is $4 million, compared with $66 million at March 31, 1986. During the year, $62 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	14,641,421,501	13,351,721,682
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	130,867,098	125,270,341
Contributions by the Government	232,803,915	222,981,505
Interest	1,545,909,113	1,350,209,785
Actuarial liability adjustment(1)		
Other	2,813,125	1,870,572
	1,912,393,251	1,700,332,203
	16,553,814,752	15,052,053,885
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	425,915,688	394,696,281
Cash termination allowances and returns of contributions	15,965,854	14,467,859
Transfers to Public Service Superannuation Account (Treasury Board)	1,069,005	1,468,175
Other		69
	442,950,547	410,632,384
Closing balance	16,110,864,205	14,641,421,501

(1) No actuarial liability adjustment was made in 1985-86 and 1986-87 with respect to actuarial review and salary increases authorized in excess of 5%.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account at the end of the current year was nil compared with $1 million at March 31, 1986. During the year, $1 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 9.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	2,096,942,840	1,828,073,901
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	36,702,286	34,275,444
Contributions by the Government	71,971,133	68,323,017
Interest	236,881,243	196,105,566
Actuarial liability adjustment[1]		
	345,554,662	298,704,027
	2,442,497,502	2,126,777,928
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	33,224,674	27,440,466
Cash termination allowance payments, returns of contributions and gratuities	1,875,229	2,048,216
Transfers to other pension funds	276,833	130,704
Interest on returns of contributions	202,571	215,702
	35,579,307	29,835,088
Closing balance	2,406,918,195	2,096,942,840

[1] No actuarial liability adjustment was made in 1985-86 and 1986-87 with respect to actuarial review and salary increases authorized in excess of 5%.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that, after allowing for surpluses (there were no deficits) in the three basic accounts, the actuarial present value of unfunded supplementary retirement benefits, including provision for future indexation, in respect of benefits earned or in pay as at March 31, 1987, was $3.1 billion, or $3.2 billion if the Royal Canadian Mounted Police plan which has no net unfunded supplementary retirement benefits is excluded. This amount is based on dynamic economic assumptions which incorporate the current high interest rates (the interest rate was assumed to decrease from a level of 10% in 1987 to 6% for 2006 and subsequent years) as well as current price and salary increase levels, which were gradually linked with ultimate or long-term economic assumptions of 6% for interest, 5% for wages and an inflation rate of 3.5%.

Increased superannuation benefits paid during the year due to indexation amounted to $821 million ($762 million in 1985-86), of which $784 million ($735 million in 1985-86) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $476 million ($453 million in 1985-86) for the Public Service Superannuation Account of which it is estimated that $38 million ($36 million in 1985-86) pertains to former employees of Public Service corporations, $286 million ($262 million in 1985-86)

TABLE 9.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86
Opening balance	2,149,950	1,791,601	584,130	490,920	151,436	125,926	4,829	4,024	6,448	4,954	2,896,793	2,417,425
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	22,469	23,474									22,469	23,474
Government	77,840	71,989	25,285	23,719	6,837	6,250	239	235	577	526	110,778	102,719
Matching contributions—												
Public Service corporations	22,799	23,704									22,799	23,704
Government	77,866	71,994	25,253	23,663	6,839	6,242	238	233	577	525	110,773	102,657
Interest	202,369	199,233	55,025	54,393	14,173	13,876	426	385	507	450	272,500	268,337
Transfers from other pension funds	242	265	6	6	19	14					267	285
	403,585	390,659	105,569	101,781	27,868	26,382	903	853	1,661	1,501	539,586	521,176
	2,553,535	2,182,260	689,699	592,701	179,304	152,308	5,732	4,877	8,109	6,455	3,436,379	2,938,601
PAYMENTS AND OTHER CHARGES—												
Annuities	28,015	20,200	8,299	5,809	610	473	58	26	3	5	36,985	26,513
Cash termination allowances	18	24									18	24
Minimum benefits	418	388									418	388
Returns of contributions—												
Public Service corporations	3,867	3,999									3,867	3,999
Government	8,905	7,249	2,912	2,654	356	385	5	22		2	12,178	10,312
Transfers to other pension funds	906	450	94	108	43	14					1,043	572
	42,129	32,310	11,305	8,571	1,009	872	63	48	3	7	54,509	41,808
Closing balance	2,511,406	2,149,950	678,394	584,130	178,295	151,436	5,669	4,829	8,106	6,448	3,381,870	2,896,793

for the Canadian Forces Superannuation Account, and $22 million ($20 million in 1985-86) for the Royal Canadian Mounted Police Superannuation Account. An amount of $37 million ($27 million in 1985-86) was charged to the Supplementary Retirement Benefits Account.

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 9.11 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Deposit accounts						
Agriculture—						
Canadian Dairy Commission account	49,026,766	701,074,295	703,695,303	**46,405,758**	- 2,621,008	28,466,035
Guarantee deposits—Canada Agricultural Products Standards Act		2,400	1,645	**755**	755	
	49,026,766	*701,076,695*	*703,696,948*	***46,406,513***	*- 2,620,253*	*28,466,035*
Consumer and Corporate Affairs—						
Canada Post Corporation account	397,228,813	5,012,212,190	4,840,877,459	**568,563,544**	171,334,731	92,199,782
Security deposits—Bankruptcy Act	7,000			**7,000**		
Less: securities held in trust	7,000			**7,000**		
	397,228,813	*5,012,212,190*	*4,840,877,459*	***568,563,544***	*171,334,731*	*92,199,782*
Employment and Immigration—						
Immigration guarantee fund	6,550,864	2,510,588	3,796,963	**5,264,489**	- 1,286,375	658,508
Less: securities held in trust	60,000	10,000		**50,000**	- 10,000	10,000
	6,490,864	*2,520,588*	*3,796,963*	***5,214,489***	*- 1,276,375*	*648,508*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	33,000,000	31,486,338	31,000,000	**33,486,338**	486,338	- 500,000
Less: securities held in trust	33,000,000	31,000,000	30,348,065	**32,348,065**	- 651,935	- 500,000
		62,486,338	*61,348,065*	***1,138,273***	*1,138,273*	
Environment—						
Guarantee deposits	116,000		113,000	**3,000**	- 113,000	
Less: securities held in trust	116,000	113,000		**3,000**	- 113,000	
		113,000	*113,000*			
External Affairs—						
Fairs and missions	262,212	22,079	266,981	**17,310**	- 244,902	- 108,418
Finance—						
Canada Development Investment Corporation						
Canadair Limited		5,500,000		**5,500,000**	5,500,000	
The de Havilland Aircraft of Canada, Limited	77,300,000		9,195,840	**68,104,160**	- 9,195,840	77,300,000
Crown corporations' surplus moneys—						
Canadian Commercial Corporation	8,000,000			**8,000,000**		
St Lawrence Seaway Authority, The	13,000,000			**13,000,000**		
	98,300,000	*5,500,000*	*9,195,840*	***94,604,160***	*- 3,695,840*	*77,300,000*

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	**$**	$	$
Fisheries and Oceans—						
Guarantee deposits	50	675,132	675,182		- 50	50
Indian Affairs and Northern Development—						
Guarantee deposits	105,417,225	77,692,738	20,895,686	**162,214,277**	56,797,052	36,731,200
Less: securities held in trust	104,863,000	20,596,372	77,450,245	**161,716,873**	56,853,873	36,936,000
	554,225	*98,289,110*	*98,345,931*	***497,404***	*- 56,821*	*204,800*
Guarantee deposits—Reserve resources	468,017	50,356	20,236	**498,137**	30,120	12,589
Guarantee deposits—Rotating herds	3,091			**3,091**		8,087
Indian contributions to the subsidy housing program	19,959			**19,959**		
Indian savings accounts	109,708,314	25,811,545	6,998,906	**128,520,953**	18,812,639	32,829,183
	110,753,606	*124,151,011*	*105,365,073*	***129,539,544***	*18,785,938*	*33,038,485*
Justice—						
Security for costs		163,321	2,007	**161,314**	161,314	
National Revenue—						
Customs and Excise—						
Guarantee deposits	7,043,995	6,652,084	2,190,297	**11,505,782**	4,461,787	1,449,481
Less: securities held in trust	6,845,900	2,123,000	6,520,100	**11,243,000**	4,397,100	1,467,400
	198,095	*8,775,084*	*8,710,397*	***262,782***	*64,687*	*17,919*
Temporary deposits received from importers	2,738,753		82,812	**2,655,941**	- 82,812	634,805
Less: deposits in special bank accounts	2,738,753	82,812		**2,655,941**	- 82,812	- 634,805
		82,812	*82,812*			
	198,095	*8,857,896*	*8,793,209*	***262,782***	*64,687*	*17,919*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits		2,400	2,400			- 157,400
Public Works—						
Harbourfront capital account	6,595,757	3,055,198	10,320,688	**- 669,733**	- 7,265,490	2,754,387
Regional Industrial Expansion—						
Fairs, shows and consortiums	59,838	297,521	288,601	**68,758**	8,920	29,899
Supply and Services—						
Contractors' security deposits (departments and agencies)—						
Bonds	9,260,300	4,562,976	6,444,476	**7,378,800**	- 1,881,500	224,400
Less: securities held in trust	9,260,300	8,741,382	6,859,882	**7,378,800**	- 1,881,500	224,400
		13,304,358	*13,304,358*			
Cash	18,643,496	55,891,607	53,691,072	**20,844,031**	2,200,535	- 1,050,774
Certified cheques	7,030,172	3,317,974	6,725,655	**3,622,491**	- 3,407,681	5,993,642
Less: securities held in trust	6,933,978	9,137,198	6,129,726	**3,926,506**	- 3,007,472	5,922,497
	96,194	*12,455,172*	*12,855,381*	***- 304,015***	*- 400,209*	*71,145*
Royal Canadian Mint account	15,111,317	2,952,477,319	2,949,771,727	**17,816,909**	2,705,592	- 6,667,184
SNC Defence Products Inc	4,711,247		4,711,247		- 4,711,247	4,711,247
	38,562,254	*3,034,128,456*	*3,034,333,785*	***38,356,925***	*- 205,329*	*- 2,935,566*
Treasury Board—						
Canada Development Corporation	123,040,144		123,040,144		- 123,040,144	123,040,144
Privatisation and Regulatory Affairs—						
Bids deposit account		9,765,360		**9,765,360**	9,765,360	
	123,040,144	*9,765,360*	*123,040,144*	***9,765,360***	*- 113,274,784*	*123,040,144*
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds(1)						
Total deposit accounts	830,518,399	8,965,027,185	8,902,116,345	**893,429,239**	62,910,840	354,257,987
Trust accounts—						
Agriculture—						
Canagrex trust fund		82,743		**82,743**	82,743	
Communications—						
National Museums of Canada—						
Trust account	583,579	1,099,945	393,977	**1,289,547**	705,968	166,773
***Less:* securities held in trust**	2,000			**2,000**		
	581,579	*1,099,945*	*393,977*	***1,287,547***	*705,968*	*166,773*
National Library—Special operating account	27,530	28,510	32,884	**23,156**	- 4,374	- 1,188

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (−)	
					1987	1986
	$	$	$	$	$	$
Public Archives—Mackenzie King trust account	277,626	19,800	21,211	276,215	1,411	1,255
	886,735	*1,148,255*	*448,072*	*1,586,918*	*700,183*	*164,330*
Consumer and Corporate Affairs—						
Income from securities in trust—Bankruptcy Act	62,690	4,812		67,502	4,812	4,802
Securities in trust—Bankruptcy Act	31,266			31,266		
Less: securities held in trust	31,266			31,266		
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	3,681,357	983,079	2,127,755	2,536,681	1,144,676	574,628
Canada Business Corporations Act	96,462	390	520	96,332	130	9,365
Winding-up Act	176,904	47	486	176,465	439	36,607
	4,017,413	*988,328*	*2,128,761*	*2,876,980*	*1,140,433*	*625,402*
Environment—						
Marconi celebration trust fund		100,000		100,000	100,000	
National Battlefields Commission—Trust fund	109,659	17,952		127,611	17,952	
	109,659	*117,952*		*227,611*	*117,952*	
External Affairs—						
Canada Foundation account	300,286			300,286		43,598
Less: securities held in trust	46,061			46,061		2,159
deposits in a special bank account	254,225			254,225		45,757
Canadian International Development Agency—						
International agencies—Travel account	19,873	74,330	73,024	21,179	1,306	15,246
	19,873	*74,330*	*73,024*	*21,179*	*1,306*	*15,246*
Finance—						
Common school funds Ontario and Quebec	2,677,771			2,677,771		
Foreign claims fund	878,512	91,392	829,830	140,074	- 738,438	- 859,136
Halifax 1917 explosion pension account	1,051,794	73,668	166,832	958,630	- 93,164	- 74,380
Less: securities held in trust	190,000			190,000		
	861,794	*73,668*	*166,832*	*768,630*	*- 93,164*	*- 74,380*
War claims fund—World War II	10,904,133	107,659		11,011,792	107,659	963,428
	15,322,210	*272,719*	*996,662*	*14,598,267*	*- 723,943*	*29,912*
Fisheries and Oceans—						
Great Lakes Fishery Commission—Lamprey research and control	53,662	186,873	225,944	14,591	- 39,071	42,303
Indian Affairs and Northern Development—						
Indian agencies revenue trust bank accounts	78,210	4,128,795	4,094,764	112,241	34,031	4,986
Less: deposits in special bank accounts	77,695	4,084,484	4,119,230	112,441	34,746	4,471
	515	*8,213,279*	*8,213,994*	*- 200*	*- 715*	*515*
Indian band funds—Shares and certificates	20,000			20,000		
Less: securities held in trust	20,000			20,000		
Indian compensation funds	125,273	2,106	684	126,695	1,422	12,673
Indian estate accounts	15,850,645	6,605,574	5,209,279	17,246,940	1,396,295	1,966,687
Less: securities held in trust	5,113	5,000		113	- 5,000	- 50
	15,845,532	*6,610,574*	*5,209,279*	*17,246,827*	*1,401,295*	*1,966,737*
Indian moneys suspense account	10,746,132	7,877,459	10,175,117	8,448,474	- 2,297,658	- 11,761,244
Indian special accounts	662,567	335,593	158,087	840,073	177,506	74,006
Indian band funds—						
Capital accounts, Table 9.12	777,745,832	130,591,797	161,982,721	746,354,908	- 31,390,924	117,044,964
Revenue accounts, Table 9.13	89,247,309	91,852,440	99,306,615	81,793,134	- 7,454,175	- 31,576,073
	866,993,141	*222,444,237*	*261,289,336*	*828,148,042*	*- 38,845,099*	*85,468,891*
1924 Ontario lands agreement	4,379,549			4,379,549		4,379,549
	898,752,709	*245,483,248*	*285,046,497*	*859,189,460*	*- 39,563,249*	*80,141,127*
Justice—						
Federal Court special account	5,888,220	22,666,267	21,522,547	7,031,940	1,143,720	- 2,911,569
Labour—						
Fair wages suspense account	41,413	346,590	383,052	4,951	- 36,462	- 29,082
Labour Standards suspense account	106,528	215,620	142,537	179,611	73,083	27,441
	147,941	*562,210*	*525,589*	*184,562*	*36,621*	*- 1,641*

TABLE 9.11

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-)	
					1987	1986
	$	$	$	$	$	$
National Defence—						
Estates—Armed services	394,712	2,627,078	2,719,344	**302,446**	- 92,266	29,873
Herbert Lott naval trust fund	787		382	**405**	- 382	- 159
	395,499	*2,627,078*	*2,719,726*	***302,851***	*- 92,648*	*29,714*
National Health and Welfare—						
Canadian Sports Pool Corporation						
Other outstanding liabilities	267,662	1,664	71,760	**197,566**	- 70,096	267,66
Inuvik General Hospital	2,773			**2,773**		
Post occupancy evaluation methodology		113,800	68,423	**45,377**	45,377	
Sioux Lookout Zone Hospital	3,758		195	**3,563**	- 195	
Social marketing research study on non-smoking		24,000	24,000			
Ted Harrison poster fund		1,925		**1,925**	1,925	
Medical Research Council						
Donations for research		101,719		**101,719**	101,719	
Dyskinesia and torticollis research	82,326	6,355		**88,681**	6,355	3,247
Farquharson scholarships	20,000	956	6,300	**14,656**	- 5,344	20,000
	376,519	*250,419*	*170,678*	***456,260***	*79,741*	*290,909*
Science and Technology—						
Natural Sciences and Engineering						
Research Council—Donation trust fund	31,050	30,150	28,580	**32,620**	1,570	10,000
Trust fund	108,761	582,206	395,915	**295,052**	186,291	11,755
Science Council of Canada—						
Claudia de Hueck trust fund		345,885		**345,885**	345,885	
	139,811	*958,241*	*424,495*	***673,557***	*533,746*	*21,755*
Solicitor General						
Canadian Security Intelligence Service—						
Sir William Stephenson academy—						
Meritorious graduate awards		11,557		**11,557**	11,557	
Scholastic awards		15,840		**15,840**	15,840	
Correctional Service—						
Inmates' trust fund	5,264,816	15,133,636	15,804,529	**4,593,923**	- 670,893	- 84,024
Royal Canadian Mounted Police—						
Benefit fund	1,935,182	165,779	87,898	**2,013,063**	77,881	137,158
	7,199,998	*15,326,812*	*15,892,427*	***6,634,383***	*- 565,615*	*53,134*
Supply and Services—						
Petro-Canada Enterprises Inc—Shares	4,557,151	26,826	2,802,060	**1,781,917**	- 2,775,234	- 1,325,024
Transport—						
Canadian National (West Indies) Steamships Ltd	95,000			**95,000**		
Unclaimed moneys due to Canadian seamen	3,373			**3,373**		
	98,373			***98,373***		
Veterans Affairs—						
Administered trust accounts	41,658,571	11,152,938	20,933,073	**31,878,436**	- 9,780,135	- 1,950,889
Less: securities held in trust	30,000	15,000		**15,000**	- 15,000	- 10,000
	41,628,571	*11,167,938*	*20,933,073*	***31,863,436***	*- 9,765,135*	*- 1,940,889*
Army benevolent fund	1,060,318	475,756	571,438	**964,636**	- 95,682	- 71,491
Canadian Forces personnel assistance fund	4,536	352		**4,888**	352	367
Estates fund	1,611,898	1,044,898	1,344,145	**1,312,651**	- 299,247	818,125
Ste-Anne's Hospital	1,424,362	1,525,761	1,065,947	**1,884,176**	459,814	312,997
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	782,193	6,369,716	6,590,107	**561,802**	- 220,391	154,212
Veterans administration and welfare trust fund	889,983	1,631,921	1,572,588	**949,316**	59,333	169,269
Less: securities held in trust	342,639	148,641	153,314	**347,312**	4,673	40,529
	547,344	*1,780,562*	*1,725,902*	***602,004***	*54,660*	*128,740*
Veterans care trust accounts	10,948,596	16,837,829	13,749,405	**14,037,020**	3,088,424	1,376,239
Less: securities held in trust	3,600	1,005		**2,595**	- 1,005	- 1,505
	10,944,996	*16,838,834*	*13,749,405*	***14,034,425***	*3,089,429*	*1,377,744*
	58,004,218	*39,203,817*	*45,980,017*	***51,228,018***	*- 6,776,200*	*779,805*
Accounts without current transactions						- 18,007,268
Total trust accounts	995,969,991	329,976,118	378,956,499	**946,989,610**	- 48,980,381	59,917,643
Total deposit and trust accounts	1,826,488,390	9,295,003,303	9,281,072,844	**1,840,418,849**	13,930,459	414,175,630

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(1) Starting in 1986-87, these instalment purchases are deducted from the applicable "Government's holdings of unmatured debt" account (see Table 12.1 in Section of this volume). Figures for the previous year have been adjusted retroactively.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Commission.

Guarantee deposits—Canada Agricultural Products Standards Act

This account was established to record bonds deposited as guarantees required by the Canada Agricultural Products Standards Act and the Licensing and Arbitration Regulations.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Corporation.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is charged with securities returned to them.

Immigration guarantee fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas

This account records securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Environment

This account records amounts deposited to ensure compliance with terms and conditions of contracts.

Fairs and missions

This account records deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to PC 1986-2946. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

The de Havilland Aircraft of Canada, Limited—Canada Development Investment Corporation

This account was established pursuant to Section 136(1) of the Financial Administration Act. This special purpose money is to be used to satisfy demands for payment by the Boeing Company pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of The de Havilland Aircraft of Canada, Limited.

Crown corporations' surplus moneys

These accounts were established pursuant to Section 136 of the Financial Administration Act to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council. The deposit from the Canadian Commercial Corporation is non-interest bearing.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited to ensure compliance with terms and conditions of the Coastal Fisheries Protection Act.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash and securities deposited as guarantees under the Arctic Water Pollution Prevention Act, and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of the Indian Act.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest was credited to the accounts and charged to interest on public debt.

Security for costs

This account records security to the value of $500 deposited with the Registrar of the Supreme Court of Canada in accordance with Section 66(1)(b) of the Supreme Court Act. As per Section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Customs and Excise

Cash and securities are collected to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees.

Temporary deposits received from importers

This account records temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account records candidates' election deposits, received in respect of general elections and by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the year, $1,400 was transferred to non-tax revenue.

Harbourfront capital account

Funds are received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

During the year, interest was credited to the account and charged to interest on public debt.

The debit balance in the account results from funds required to cover costs incurred in 1986-87 which were received only after the end of the year.

Fairs, shows and consortiums

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs, shows and consortiums. Moneys are disbursed on behalf of depositors.

Contractors' security deposits

This account records contractors' securities that are required for the satisfactory performance of work.

During the year, interest was credited to the account and charged to interest on public debt.

The debit balance in the account for certified cheques results from adjustments which have been made in the new year rather than the current year.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Mint.

SNC Defence Products Inc

This account recorded a deposit received in accordance with an agreement between the Government and SNC Defence Products Inc for the purchase of Canadian Arsenals Limited. On May 9, 1986, the sale transaction was completed.

Canada Development Corporation

This account recorded moneys received from the instalment sales of common shares of Canada Development Corporation in accordance with the Canada Development Corporation Reorganization Act.

During the year, the account was closed.

Bids deposit account

This account was established to record bids received from interested parties for the purchase of the Government's interests in various Crown corporations.

Interest is calculated on these funds subject to the provisions of PC 1970-300 dated February 17, 1970. This interest is paid at the time the original bids are returned to the depositors and charged to interest on public debt.

Canagrex trust fund

This account was established pursuant to legal requirements arising from the winding-up of the Corporation.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Government of Canada marketable bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook.

During the year, interest was credited to the account and charged to interest on public debt.

Special operating account—National Library

This account records moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the National Library Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of the Laurier House Act, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist, subject to the approval of the Governor in Council.

During the year, interest of $19,800 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Income from securities in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy Act

This account represents the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

Marconi celebration trust fund

This account was established for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Trust fund—National Battlefieds Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, contributions from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

During the year, interest was credited to the account and charged to interest on public debt.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954, between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1986-87, 1 Lira/$0.001018 Cdn; 1985-86, 1 Lira/$0.000875 Cdn).

International agencies—Travel account

This account records funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account records: (*a*) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

During the year, interest was credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, interest was credited to the account and charged to interest on public debt.

War claims fund—World War II

This account records moneys received from the Custodian of Enemy Property or from other sources, and payments: (*a*) to eligible claimants for compensation in respect of World War II; (*b*) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (*c*) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out on behalf of the Commission, on a contract basis.

Indian agencies revenue trust bank accounts

This account records moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds—Shares and certificates

This account records the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

Indian estate accounts

Accounts were established to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians.

During the year, interest was credited to the accounts and charged to interest on public debt.

Indian moneys suspense account

In this account are recorded moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc. pending proper documentation.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

Indian band funds

The Indian band funds represent moneys belonging to Indian bands throughout Canada. During the year, interest was credited to the account and charged to interest on public debt.

TABLE 9.12

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1986-87	1985-86
	$	$
Opening balance	777,745,832	660,700,868
RECEIPTS AND OTHER CREDITS—		
Oil royalties	62,726,903	230,017,633
Gas royalties	55,111,049	86,333,919
British Columbia agreement	560,631	985,815
Land and other claim settlements	4,230,000	13,019,149
Sundries	7,963,214	7,875,732
	130,591,797	338,232,248
	908,337,629	998,933,116
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	59,021,689	88,540,925
Transfers pursuant to Section 64 of the Indian Act	101,090,048	130,888,694
Sundries	1,870,984	1,757,665
	161,982,721	221,187,284
Closing balance	746,354,908	777,745,832

TABLE 9.13

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1986-87	1985-86
	$	$
Opening balance	89,247,309	120,823,382
RECEIPTS AND OTHER CREDITS—		
Government interest	74,575,544	83,843,113
Land and other claim settlements	3,189,883	993,586
Sundries	14,087,013	14,511,466
	91,852,440	99,348,165
	181,099,749	220,171,547
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	13,442,677	20,828,161
Transfers pursuant to Section 69 of the Indian Act	80,667,056	102,550,816
Sundries	5,196,882	7,545,261
	99,306,615	130,924,238
Closing balance	81,793,134	89,247,309

1924 Ontario lands agreement

This account records the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new Indian Lands Agreement for Ontario.

Federal Court special account

The Court maintains trust accounts on behalf of litigants before the Court. Those accounts record the amount paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of the Fair Wages and Hours of Labour Act, and related regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

(*a*) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(*b*) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(*c*) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account records moneys received at the dissolution of the Canadian Sports Pool Corporation which are used to pay any liabilities of the Corporation.

Inuvik General Hospital

This account was established to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Post occupancy evaluation methodology

This account was established to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories for a project entitled "Development of a post occupancy evaluation methodology for hospitals".

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital.

Social marketing research study on non-smoking

This account was established to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with the provinces of Saskatchewan and New Brunswick for a project entitled "Social marketing research study on non-smoking".

Ted Harrison poster fund

This account was established to accumulate money received from the sale of posters donated to the Whitehorse General Hospital in Whitehorse, Yukon Territory by local artist Ted Harrison. The proceeds from the sales will be used to purchase special equipment for the hospital.

Donations for research

This account was established as a result of the Government's "Matching Grants" policy and records contributions received from organizations and individuals for biomedical research.

During the year, interest was credited to the account and charged to interest on public debt.

Dyskinesia and torticollis research

This account was established to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

During the year, interest was credited to the account and charged to interest on public debt.

Farquharson scholarships

This fund was established to record an award received from the St Boniface General Hospital Research Foundation. The fund will provide research scholarships to undergraduate medical students and graduate high school students.

During the year, interest was credited to the account and charged to interest on public debt.

Donation trust fund

This account records moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

Claudia de Hueck trust fund

This account records a bequest made by Mrs Claudia de Hueck to be used to promote the study of humanities, as it may see fit, and for educational purposes generally.

During the year, interest was credited to the account and charged to interest on public debt.

Sir William Stephenson academy—Meritorious graduate awards

This account records a donation of $11,000 to be used for the presentation of meritorious awards to employees attending the Academy.

During the year, interest was credited to the account and charged to interest on public debt.

Sir William Stephenson academy—Scholastic awards

This account records a donation of $15,000 to be used for the presentation of scholastic awards to employees attending the Academy.

During the year, interest was credited to the account and charged to interest on public debt.

Inmates' trust fund

This account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit fund

Moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances, are deposited in the fund, and benefits are payable therefrom. During the year, interest was credited to the account and charged to interest on public debt. In addition to the balance in the fund of $2,013,063, there was an amount of $88,400 outstanding in loans issued from the fund to members.

Petro-Canada Enterprises Inc—Shares

This account records the liability to shareholders who have not presented their shares for payment. The closing balance represents 14,832 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Canadian National (West Indies) Steamships Ltd

This account records a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During 1985-86, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews, as well as any amount of cash on their person at time of death, are credited to this account pending direction as to payees.

Administered trust accounts

These accounts are under the jurisdiction of the Canadian Pension Commission and Veterans Services. Moneys held in these accounts include: (*a*) pensions placed under the administration of the Canadian Pension Commission; (*b*) war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department of Veterans Affairs; and, (*c*) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Army benevolent fund

This account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 12.62% per annum from June 29, 1985 to June 28, 1990, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces, who enlisted on or after February 1, 1968, and to their dependants, when warranted by distress or other qualifying circumstances.

Estates fund

This account is credited with the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care. Individual accounts are maintained and payments are made to beneficiaries.

Ste-Anne's Hospital

This account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne-de-Bellevue, Quebec.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Veterans administration and welfare trust fund

Moneys held in this account include: (*a*) donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in institutions; and, (*b*) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans care trust accounts

In accordance with the Veterans Treatment Regulations and Veterans Care Regulations, clients receiving adult residential care service or nursing home intermediate care service are charged up to a maximum of $240 per month for board and lodgings. If the Minister of Veterans Affairs so directs, the veteran client assigns or pays any or all of his income and resources, to be administered in the manner prescribed. Moneys held in these individual accounts may include: (*a*) war service gratuities held for mental, tubercular and other long-term treatment cases; (*b*) pension paid by the Canadian Pension Commission; (*c*) war veterans and civilian war allowances; and, (*d*) income from other sources such as Old Age Security, Guaranteed Income Supplement and retirement pensions. The moneys are used to pay the charges for board and lodgings, and to provide clothing, comforts and other necessities.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Table 9.14 presents a summary of the balances and transactions in the provincial tax collection agreements account.

TABLE 9.14

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987
	$	$	$	$
Corporation income taxes collected by National Revenue Taxation	12,257,633,804	703,478,790	40,000	**12,961,072,594**
Less payments to provinces and territories				
Newfoundland	507,511,255		65,397,748	**572,909,003**
Prince Edward Island	76,179,205		10,065,975	**86,245,180**
Nova Scotia	774,570,130		82,426,449	**856,996,579**
New Brunswick	652,690,042		66,758,904	**719,448,946**
Manitoba	1,541,389,528		124,376,706	**1,665,766,234**
Saskatchewan	1,325,364,769		118,800,802	**1,444,165,571**
Alberta	2,543,905,889	10,884,102		**2,533,021,787**
British Columbia	4,664,127,439		280,646,755	**4,944,774,194**
Yukon Territory	11,755,024		2,254,673	**14,009,697**
Northwest Territories	68,657,825		19,759,844	**88,417,669**
Total payments	12,166,151,106	10,884,102	770,487,856	**12,925,754,860**
Collections of corporation income tax on hand	91,482,698	714,362,892	770,527,856	**35,317,734**
Personal income taxes collected by National Revenue Taxation	107,736,406,783	15,473,313,418	4,858,677	**123,204,861,524**
Less payments to provinces and territories—				
Newfoundland	2,304,970,415		283,258,774	**2,588,229,189**
Prince Edward Island	431,606,749		61,056,725	**492,663,474**
Nova Scotia	4,218,577,845		604,537,233	**4,823,115,078**
New Brunswick	3,172,997,807		416,201,971	**3,589,199,778**
Ontario	54,585,564,650		8,617,857,426	**63,203,422,076**
Manitoba	5,159,030,038		667,426,199	**5,826,456,237**
Saskatchewan	5,466,461,922		701,816,984	**6,168,278,906**
Alberta	12,845,970,866		1,699,672,458	**14,545,643,324**
British Columbia	17,938,772,124		2,248,096,282	**20,186,868,406**
Yukon Territory	99,340,685		16,718,753	**116,059,438**
Northwest Territories	215,033,712		38,528,224	**253,561,936**
Total payments	106,438,326,813		15,355,171,029	**121,793,497,842**
Collections of personal income tax on hand	1,298,079,970	15,473,313,418	15,360,029,706	**1,411,363,682**
Total	1,389,562,668	16,187,676,310	16,130,557,562	**1,446,681,416**

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 9.15 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 9.15

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–)	
					1987	1986
	$	$	$	$	$	$
Insurance and death benefit accounts—						
Energy, Mines and Resources—						
Atomic Energy Control Board—						
Nuclear liability reinsurance account	529,842		100	**529,742**	– 100	1,500
Finance—						
Investors' indemnity fund	24,727			**24,727**		
Insurance—						
Civil service insurance fund	15,406,862	18,971	3,126,515	**12,299,318**	– 3,107,544	– 386,321
Pioneer Trust Payment Continuation Act account		1,747,344	1,747,344			
	15,431,589	*1,766,315*	*4,873,859*	***12,324,045***	*– 3,107,544*	*– 386,321*
Fisheries and Oceans						
Fishing Vessel Insurance Plan	6,467,986	12,746,458	8,282,709	**10,931,735**	4,463,749	1,989,553
Indian Affairs and Northern Development—						
Land assurance fund	754,428	232,838	32	**987,234**	232,806	21,242
National Defence						
Regular forces death benefit account, Table 9.16	66,053,778	17,160,602	8,252,174	**74,962,206**	8,908,428	7,317,702
National Health and Welfare—						
Health insurance supplementary account	28,387			**28,387**		
Transport						
Maritime pollution claims fund	114,258,193	10,438,717	134,483	**124,562,427**	10,304,234	10,976,987
Treasury Board—						
Public Service death benefit account, Table 9.17	315,462,028	95,141,521	32,800,988	**377,802,561**	62,340,533	54,288,200
Veterans Affairs—						
Returned soldiers' insurance fund	1,235,994	6,808	226,094	**1,016,708**	– 219,286	– 213,635
Veterans' insurance fund	23,584,789	852,963	1,569,321	**22,868,431**	– 716,358	– 957,514
	24,820,783	*859,771*	*1,795,415*	***23,885,139***	*– 935,644*	*– 1,171,149*
Account without current transactions						– 9,066,972
Total insurance and death benefit accounts	543,807,014	138,346,222	56,139,760	**626,013,476**	82,206,462	63,970,742
Pension accounts						
Employment and Immigration—						
Annuities agents' pension account	41,002	10,209	16,241	**34,970**	– 6,032	– 6,799
Parliament						
Members of Parliament retiring allowances account, Table 9.18	24,179,007	6,691,984	4,304,166	**26,566,825**	2,387,818	1,828,317
Solicitor General						
Royal Canadian Mounted Police—Dependants' pension fund	14,669,063	1,641,217	557,322	**15,752,958**	1,083,895	904,704
Treasury Board						
Locally-engaged contributory pension account	6,593,583	487,423	2,795,624	**4,285,382**	– 2,308,201	5,250,623
Less unamortized portion of actuarial deficiency	4,946,600	2,566,219		**2,380,381**	2,566,219	4,946,600
	1,646,983	*3,053,642*	*2,795,624*	***1,905,001***	*258,018*	*304,023*
Retirement fund	5,303			**5,303**		
	1,652,286	*3,053,642*	*2,795,624*	***1,910,304***	*258,018*	*304,023*
Total pension accounts	40,541,358	11,397,052	7,673,353	**44,265,057**	3,723,699	3,030,245

TABLE 9.15

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Other accounts—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	276,434	243,248	241,942	**277,740**	1,306	83,700
Importation of Dutch bulbs	545	4,625	2,398	**2,772**	2,227	- 367
Miscellaneous projects' deposits	2,813	311,897	281,063	**33,647**	30,834	- 96,324
Saskatchewan—Water treatment plant renovations		1,166,300	1,081,380	**84,920**	84,920	
	279,792	*1,726,070*	*1,606,783*	***399,079***	*119,287*	*- 12,991*
Consumer and Corporate Affairs—						
Deposit account	142,471	849,392	843,672	**148,191**	5,720	6,743
Employment and Immigration—						
Canada works program	7,722	8,011	15,733		- 7,722	7,722
Canadian jobs strategy program	1,795,849	300,000	1,405,279	**690,570**	- 1,105,279	1,795,849
Summer employment—Experience development program	46,215	1,527,701	1,499,475	**74,441**	28,226	46,215
Territorial subsidiary agreement on human resource development	- 33,968	191,811	157,843		33,968	- 33,968
Work orientation workshops program	1,197	112,444	105,242	**8,399**	7,202	1,197
	1,817,015	*2,139,967*	*3,183,572*	***773,410***	*- 1,043,605*	*1,817,015*
Energy, Mines and Resources—						
Market development incentive payments—Alberta	28,239,571	8,942,845	7,363,256	**29,819,160**	1,579,589	28,239,571
Miscellaneous projects' deposits	9,525	265,313	274,838		- 9,525	- 7,811
Oil export charges revenue sharing account	297,718		297,718		- 297,718	297,718
	28,546,814	*9,208,158*	*7,935,812*	***29,819,160***	*1,272,346*	*28,529,478*
Environment—						
Miscellaneous projects' deposits	418,337	1,580,691	944,633	**1,054,395**	636,058	61,052
External Affairs—						
Cost recoverable technical assistance program	895,473	472,009	1,177,936	**189,546**	- 705,927	217,979
Canadian International Development Agency—Guarantee deposits	34,600			**34,600**		
	930,073	*472,009*	*1,177,936*	***224,146***	*- 705,927*	*217,979*
Fisheries and Oceans—						
Miscellaneous projects' deposits	111,440	234,468	255,995	**89,913**	- 21,527	64,390
Indian Affairs and Northern Development—						
Fines—Indian Act	425,516	130,563	56,284	**499,795**	74,279	- 233,203
Justice—						
Federal Court—Advance payments	5,000	3,750		**8,750**	3,750	
National Defence—						
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	9,784,372	23,447,774	23,241,308	**9,990,838**	206,466	1,369,899
Other activities	1,267	9,600,822	5,018,079	**4,584,010**	4,582,743	- 104,177
United States of America	1,087,300	8,854,844	4,981,818	**4,960,326**	3,873,026	- 1,224,004
Federal Republic of Germany—						
German Army—Shilo, Manitoba	4,404,271	6,998,820	11,562,705	**- 159,614**	- 4,563,885	470,842
Other activities	785,437	3,900,000	4,465,923	**219,514**	- 565,923	1,293,762
Netherlands		9,350,000		**9,350,000**	9,350,000	
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	1,465,999	7,409,977	420,512	**8,455,464**	6,989,465	203,273
Other projects	100,824			**100,824**		
Non-government agencies	1,896,013	1,288,045	1,559,205	**1,624,853**	- 271,160	- 386,220
	19,525,483	*70,850,282*	*51,249,550*	***39,126,215***	*19,600,732*	*1,623,375*
National Health and Welfare—						
Computerized space programming methodology	1,007		1,007		- 1,007	1,007
"Nobody's perfect"—Shared-cost project	1,281		1,281		- 1,281	1,281
Safety evaluation of chemicals		8,153	1,845	**6,308**	6,308	
World Health Organization	125,160	79,308	82,702	**121,766**	- 3,394	10,449
	127,448	*87,461*	*86,835*	***128,074***	*626*	*12,737*
Public Works—						
Shared-cost projects	61,507	34,155	5,555	**90,107**	28,600	- 1,094,997
Science and Technology—						
National Research Council—Trust fund	63,587	218,252	13,141	**268,698**	205,111	38,588
Special fund	10,000,000	19,250,332	24,230,332	**5,020,000**	- 4,980,000	- 747
	10,063,587	*19,468,584*	*24,243,473*	***5,288,698***	*- 4,774,889*	*37,841*

TABLE 9.15

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	$	$	$
Secretary of State—						
Promotion of official languages	98,847	50,494	139,211	**10,130**	88,717	69,321
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund	269,985	47,284	27,608	**289,661**	19,676	- 41,829
Trust fund	39,225	15,946	37,500	**17,671**	- 21,554	14,225
	408,057	*113,724*	*204,319*	***317,462***	*- 90,595*	*41,717*
Supply and Services—						
Interest on bonds—Insurance companies	- 1,855,279	40,401,141	38,545,862		1,855,279	- 1,859,216
Military purchases excess funds deposit	406,536,946	5,594,330,715	5,592,930,840	**407,936,821**	1,399,875	138,991,615
Less: securities held in trust	406,536,946	5,592,930,840	5,594,330,715	**407,936,821**	1,399,875	138,991,615
		11,187,261,555	*11,187,261,555*			
Statistics Canada—						
Advance payments	959,147	15,700,630	15,341,263	**1,318,514**	359,367	204,773
	- 896,132	*11,243,363,326*	*11,241,148,680*	***1,318,514***	*2,214,646*	*- 1,654,443*
Transport—						
Cartierville Airport account		5,095,077	566,425	**4,528,652**	4,528,652	
Provincial sales tax—						
Communications—						
National Library	225	5,391	5,579	**37**	- 188	223
Public Archives	1,190	9,062	9,296	**956**	- 234	468
	1,415	*14,453*	*14,875*	***993***	*- 422*	*691*
Energy, Mines and Resources	7,129	98,097	105,113	**113**	- 7,016	7,129
Solicitor General—						
Correctional Service	- 423,168	526,945	95,212	**8,565**	431,733	- 61,591
Royal Canadian Mounted Police	- 215	61,267	61,157	**- 105**	110	- 89
	- 423,383	*588,212*	*156,369*	***8,460***	*431,843*	*61,680*
	- 414,839	*700,762*	*276,357*	***9,566***	*424,405*	*53,860*
Federal sales tax—						
Solicitor General—Correctional Service	- 620,787	770,853	113,055	**37,011**	657,798	- 92,412
Accounts without current transactions						- 72,036
Total other accounts	60,930,782	11,356,829,292	11,333,898,936	**83,861,138**	22,930,356	29,184,899
Total other specified purpose accounts	645,279,154	11,506,572,566	11,397,712,049	**754,139,671**	108,860,517	96,185,886

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act, and to provide for payment of claims arising from accidents at an insured facility.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums of $18,971. Payments and other charges consisted of death benefits, $562,033; cash surrender value, $61,664; annuities, $56,485; premium refunds, $144; and, an amount of $2,446,189 (credited to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1986.

Pioneer Trust Payment Continuation Act account

This account was established in accordance with the Pioneer Trust Payment Continuation Act to record funds received as the assets of the Pioneer Trust Company were liquidated and to record disbursements to provide for the continuation of payments under certain guaranteed income averaging certificates issued by the Company.

During the year, this account was closed.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with regulations of the Governor in Council, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not at any time to exceed $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Land assurance fund

This fund was created to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum.

During the year, interest was credited to the account and charged to interest on public debt.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (*a*) contributions by participants; (*b*) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, (*d*) interest.

Payments and other charges consist of: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (*b*) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (*c*) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 9.16

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	66,053,778	58,736,076
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	7,759,626	7,251,750
Government's contribution	1,374,079	1,416,532
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution	556,140	546,840
Interest	7,470,757	6,601,730
	17,160,602	15,816,852
	83,214,380	74,552,928
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	8,252,174	8,499,150
Closing balance	74,962,206	66,053,778

Health insurance supplementary account

This account was established for payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

During the year, interest was credited to the account and charged to interest on public debt.

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: (*a*) contributions by employees; (*b*) contributions by the Government and Public Service corporations; and, (*c*) interest. Payments and other charges represent: (*a*) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (*b*) benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 9.17

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	315,462,028	261,173,828
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	49,586,869	47,823,424
Government—		
One-sixth of benefit payments—General	5,085,483	5,230,694
Single premium for $500	1,975,413	2,068,548
Public Service corporations	2,151,750	2,101,093
Interest	36,342,006	30,259,953
	95,141,521	87,483,712
	410,603,549	348,657,540
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	31,322,411	31,792,440
Life coverage of $500	1,419,077	1,383,197
Other death benefit payments	59,500	19,875
	32,800,988	33,195,512
Closing balance	377,802,561	315,462,028

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1986 of $6,760 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1986 of $620,294 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

During the year, interest was credited to the account and charged to interest on public debt.

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: (*a*) contributions reserved from current indemnities, based on the full amount paid; (*b*) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (*c*) contributions for previous sessions, where members elect to pay arrears, and interest on arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (*f*) interest credited quarterly; and, (*g*) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (*a*) payments of annual allowances; (*b*) withdrawal allowances and related interest; (*c*) refunds of contributions which are in excess of the maximum required; and, (*d*) transfers of funds to the Public Service Superannuation Account.

TABLE 9.18

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1986-87	1985-86
	$	$
Opening balance	24,179,007	22,350,690
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,906,447	1,870,525
Arrears of principal, interest and mortality insurance	197,788	234,924
Government contributions—		
Current	1,906,447	1,870,007
Interest	2,681,302	2,132,431
	6,691,984	6,107,887
	30,870,991	28,458,577
PAYMENTS AND OTHER CHARGES—		
Annual allowances	4,304,166	4,183,402
Withdrawal allowances		87,334
Interest on withdrawals		6,998
Refund of elective service contributions		1,836
	4,304,166	4,279,570
Closing balance	26,566,825	24,179,007

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to widows and other dependants of contributing members of the Royal Canadian Mounted Police. It is maintained by 5% contributions from the pay of members of the Force, other than commissioned officers.

During the year, interest was credited to the account and charged to interest on public debt.

Locally-engaged contributory pension account

This account which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, are credited to this account pending assessment of actual costs on completion of the particular services required.

On final accountability and at such time as the services are completed, the deposits are either credited to non-tax revenue, or are returned to the depositor.

Importation of Dutch bulbs

This account records deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to non-tax revenue, with any excess returned to depositors.

Miscellaneous projects' deposits—Agriculture

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Saskatchewan—Water treatment plant renovations

This account was established pursuant to the Saskatchewan—1985, Water Treatment Plant Renovations agreement, to facilitate accountability of the cost of additional work requested by the Province of Saskatchewan.

Deposit account—Consumer and Corporate Affairs

This account records moneys held in trust to defray the cost of services provided on a regular basis. No interest is credited to the account.

Canada works program

The Canada works program was jointly funded by the federal and provincial governments.

This account recorded advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

During the year, this account was closed.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Territorial subsidiary agreement on human resource development

The territorial subsidiary agreement on human resource development program is jointly funded by the federal Government and the Government of the Northwest Territories.

This account records advance payments made by the territorial government against it's share of the cost of projects, and held in trust pending disbursements to project sponsors.

Work orientation workshops program

The work orientation workshops program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, the agreement was terminated as at April 30, 1986.

During 1986-87, the final payment of $8.9 million was received from the Government of Alberta.

Miscellaneous projects' deposits—Energy, Mines and Resources

Accounts were established to record prepayments received from outside organizations and individuals for scientific services to be performed on a cost recovery basis. As work progresses, earned income is credited to non-tax revenue.

Oil export charges revenue sharing account

The balance in this account at the beginning of the year represented the unpaid amount of the share of the oil export charges which was payable in 1985-86 to oil producing provinces, in accordance with the Energy Administration Act.

During the year, the outstanding amount was paid.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Cost recoverable technical assistance program

This account records prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Canadian International Development Agency

This account records cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Fines—Indian Act

Fines collected under the Indian Act, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Federal Court—Advance payments

This account records advance payments for filing fees, in accordance with the Federal Court Rules.

Foreign governments

These accounts are maintained to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

The debit balance in the account for the Federal Republic of Germany (German Army—Shilo, Manitoba) results from funds required to cover costs incurred in 1986-87 which were received only after the end of year.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (*a*) NATO infrastructure projects implemented by Canada, and, (*b*) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Computerized space programming methodology

This account was established to record transactions relating to the provinces' share of costs incurred under a cost-sharing agreement with provinces (except Quebec) and territories to computerize the Hospital Space Programming Methodology Series. Contributions are made by provinces to the account in proportion to population.

"Nobody's perfect"—Shared-cost project

This account was established to record transactions relating to the provinces' share of costs incurred under a Federal-Provincial Cost-Sharing Agreement with the Atlantic provinces for a cooperative project on parenting.

Safety evaluation of chemicals

This account was established to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

World Health Organization

This account records the funds received from the World Health Organization, for scientific projects.

Shared-cost projects

This account records the receipt, in advance, of moneys from departments and agencies and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada in the amount of $19,250,332, derived from laboratory fees, $9,199,263; capital, $321,000; information services, $2,917,284; sales of publications, $3,968,642; and, miscellaneous receipts, $2,844,143, under authority of the National Research Council Act. An amount of $24,230,332 was charged hereto, of which an amount of $23,553,332 was credited to National Research Council Vote 10, and $677,000 to National Research Council Vote 15, to offset expenditures.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by a special appropriation in 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

During the year, interest was credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

During the year, interest was credited to the account and charged to interest on public debt.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Statistics Canada—Advance payments

This account records advance payments received from departments and agencies and others to finance the cost of special statistical services.

Cartierville Airport account

In accordance with Section 15 of the Financial Administration Act, and following the sale of the Cartierville Airport by the Government to Canadair Limited, this special account was established to hold in deposit $5,000,000 and to record in the same account the interest earned as approved by the Minister of Finance.

Periodically, this account will be debited with payments to Canadair Limited to reimburse them for repairs and improvement expenses incurred at the Cartierville Airport.

Provincial sales tax—National Library

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Public Archives

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Energy, Mines and Resources

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of maps, charts and photographs.

Provincial sales tax—Correctional Service

This account is credited with provincial sales tax on sales made by the Correctional Service of Canada, less the commission allowed to vendors where applicable, and is charged with payments to provinces.

Sales tax liability is recognized at the time of sale and is remitted the following month.

Provincial sales tax—Royal Canadian Mounted Police

This account is credited with provincial sales tax on sales made by the Royal Canadian Mounted Police, and is charged with payments to provinces.

The debit balance results from prepayments and/or overpayments of sales tax to the Province of Ontario. This amount was recovered in 1987-88.

Federal sales tax—Correctional Service

This account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

Sales tax liability is recognized at the time of sale and is remitted the following month.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 28, 1987

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Amounts credited		
Contributions—Employees, employers and self-employed	4,975,733	4,495,146
Interest (Note 3)	3,403,850	3,161,581
	8,379,583	7,656,727
Amounts charged		
Benefits		
Retirement pensions	3,773,964	3,206,065
Survivors' pensions	876,151	763,482
Disability pensions	769,452	629,543
Orphans' benefits	116,880	114,308
Death benefits	113,269	104,430
Disabled contributors' child benefits	71,599	69,306
	5,721,315	4,887,134
Expenses (Note 4)		
Collection of contributions	59,003	51,694
Administration	57,865	40,520
Cheque issue and computer services	16,003	15,468
Accommodation	5,675	2,186
Assignment of social insurance numbers and maintenance of central index	1,406	1,004
Actuarial services	412	371
	140,364	111,243
	5,861,679	4,998,377
Increase in balance	2,517,904	2,658,350
Balance at beginning of year	31,714,802	29,056,452
Balance at end of year	34,232,706	31,714,802
Represented by:		
Canada Pension Plan Investment Fund	32,254,273	29,941,802
Operating balance on deposit with the Receiver General for Canada	1,978,433	1,773,000
	34,232,706	31,714,802

Approved on behalf of the Department of National Health and Welfare:

D. E. L. MAASLAND
Assistant Deputy Minister
Income Security Programs

M. M. LAW
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	Balance at beginning of year	Amounts charged—Purchases	Amounts credited—Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces and territory				
Newfoundland	620,093	59,659	11,038	668,714
Prince Edward Island	128,531	13,526	1,890	140,167
Nova Scotia	1,170,043	109,641	20,311	1,259,373
New Brunswick	864,295	75,518	16,707	923,106
Quebec	115,666	6,907	368	122,205
Ontario	15,827,102	351,269	332,587	15,845,784
Manitoba	1,682,598	149,984	34,939	1,797,643
Saskatchewan	1,351,176	133,709	24,462	1,460,423
Alberta	3,385,454	398,667	40,764	3,743,357
British Columbia	4,351,654	225,991	80,396	4,497,249
Yukon Territory		572		572
	29,496,612	1,525,443	563,462	30,458,593
Canada	445,190	1,352,282	1,792	1,795,680
	29,941,802	2,877,725	565,254	32,254,273

Approved on behalf of the Department of National Health and Welfare:

D. E. L. MAASLAND
Assistant Deputy Minister
Income Security Programs

M. M. LAW
Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987

1. Plan description and authority

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces, territories and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987—*Concluded*

3. Interest

	1987	1986
	(in thousands of dollars)	
Interest on investment in securities held by the Fund. The weighted average rate of interest on securities purchased during the year was 9.64% (1986—11.49%)		
Provinces and territory		
Newfoundland	68,556	63,035
Prince Edward Island	14,366	13,251
Nova Scotia	124,705	119,245
New Brunswick	94,114	88,785
Quebec	11,716	11,068
Ontario	1,674,289	1,584,776
Manitoba	182,347	168,671
Saskatchewan	148,211	135,886
Alberta	380,777	344,391
British Columbia	469,686	453,625
Yukon Territory		
	3,168,767	2,982,733
Canada	79,576	26,580
	3,248,343	3,009,313
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 8.32% (1986—9.55%)	155,507	152,268
	3,403,850	3,161,581

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Revenue Canada—Taxation (collection of contributions); Health and Welfare (administration); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces and Canada. The monies available for securities purchases are allocated to the provinces based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province to the total contributions in those years. The portion attributed to employment in the Yukon Territory and Northwest Territories was, until December 31, 1986, invested in securities of Canada. With effect from January 1, 1987 the territories may issue securities on the same proportionate basis as the provinces. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Financing of the Plan

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 5. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised.

Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

During the year, the Canada Pension Plan was amended (Bill C-116) and, with effect from January 1, 1987, a long-term financing philosophy was established setting out provisions for the timing, rate of increase of the contribution rates and amendments thereto which will be made by regulation.

The revised legislation now contains a 25 year schedule of contribution rates providing for an increase from the 1986 rate of 3.6% progressively by 0.2 percentage points each year until 1991 and by 0.15 percentage points thereafter until 2011 when it will reach 7.6%. However, it stipulates that every five years the Minister of Finance and ministers of the Crown from the included provinces shall review the contribution rates set out in the schedule and make recommendations as to whether those rates should be changed and as to whether the schedule should be amended to include contribution rates for an additional five years. If, for any reason, the schedule is not amended for the additional five years the Minister of Finance shall, by regulation, amend the schedule to include the contribution rates set out in the most recent report prepared by the Chief Actuary. By the year 2011, it is expected that the Plan's Account will be equivalent to approximately two years' expenditure of the Plan and will be maintained near that level in accordance with the provisions of Section 114.1(4)(c) of the revised legislation.

The Chief Actuary's Report No 10 containing his examination of the financial impact of the legislative changes was tabled in Parliament in October 1986.

7. Other significant changes

In addition to the financing provisions described in Note 6, Bill C-116 also introduced the following changes: a flexible retirement provision starting at the age of 60; increased disability and combined benefit payments; additional benefits for dependent children; the extension of benefits to remarried survivors; the splitting of pension credits to separated couples; and, the assignment of pensions between spouses.

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1987 and the statements of operations and actuarial reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Account that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with section 15 of the Government Annuities Act and Regulations and section 15 of the Government Annuities Improvement Act.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 24, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986	LIABILITIES	1987	1986
Deposit with Receiver General for Canada	954,054	987,230	Actuarial surplus due to Canada	2,159	3,126
Accrued interest due from Canada	70,254	72,555	Actuarial reserves (Note 3)	1,022,332	1,056,855
Accounts receivable	183	196			
	1,024,491	1,059,981		1,024,491	1,059,981

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL RESERVES
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Payments and other charges		
Annuity payments	100,341	99,887
Premium refunds	2,752	2,914
Unclaimed annuities	212	313
	103,305	103,114
Income		
Interest from Canada	70,254	72,555
Premiums	610	840
Other	77	71
	70,941	73,466
Excess of payments and other charges over income for the year	32,364	29,648
Actuarial reserves, balance at beginning of the year	1,056,855	1,089,629
	1,024,491	1,059,981
Actuarial surplus—Excess of recorded actuarial reserves over calculated actuarial reserves at end of the year	2,159	3,126
Actuarial reserves, balance at end of the year (Note 3)	1,022,332	1,056,855
Accumulated premiums and accrued interest for unmatured annuities	314,610	348,295
Present value of matured annuities	707,722	708,560
Total actuarial reserves (Note 3)	1,022,332	1,056,855

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	32,364	29,648
Decrease in accrued interest and others	(2,314)	(2,395)
	30,050	27,253
Actuarial surplus remitted to Consolidated Revenue Fund	3,126	6,015
Total funds used	33,176	33,268
Deposit with Receiver General for Canada, balance at beginning of the year	987,230	1,020,498
Deposit with Receiver General for Canada, balance at end of the year	954,054	987,230

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987 (in thousands of dollars)

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, (the "Act"), and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83, (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial reserves

Actuarial reserves comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of actuarial reserves exceeds or is less than the calculated amount of actuarial reserves, the difference results in an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial reserves as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission and by other Government departments without charge.

3. Actuarial reserves

The method utilized to calculate the actuarial reserves of $1,022,332 (1986—$1,056,855) is in accordance with subsection 15(1) of the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83 and the Regulations pertaining thereto.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

The Government Annuities Regulations provide that the Mortality Tables to be used in the preparation of tables for determining the values of annuities shall be the Annuity Table for 1949 (without projection) for males and females and modified by Projection Scale C.

Mortality statistics in the last decade have shown that life expectancy has increased at a faster rate than that provided by Projection Scale C. Should this trend continue at the same rate in the future, the 1949 Mortality table adjusted by Projection Scale C may need to be modified and could result in a potential additional liability that would impact future actuarial reserves. The Commission undertakes an annual review of mortality in the preceding five year period to monitor the appropriateness of Projection Scale C for valuation purposes. The results of the 1986-87 study indicate that Projection Scale C continues to be appropriate.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have examined the statement of revenues and expenditures and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the revenues and expenditures of the Fund and its balance for the year ended March 31, 1987 in accordance with the basis of accounting set out in Note 2 to the financial statement applied, after giving retroactive effect to the changes in the basis of accounting as explained in Note 3 to the financial statement, on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 14, 1987

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenues		
Interest	1,641,122	1,500,909
Contributions	26,038	27,130
	1,667,160	1,528,039
Expenditures		
Pensions	606,623	583,395
Contributions withdrawn	24,328	39,941
	630,951	623,336
Excess of revenues over expenditures	1,036,209	904,703
Fund balance at the beginning of the year	14,669,062	13,764,359
Fund balance at the end of the year	15,705,271	14,669,062

Certified correct:

HENRI COURCY
Manager
District Services Officer

Approved:

R. H. SIMMONDS
Commissioner

NOTES TO THE FINANCIAL STATEMENT MARCH 31, 1987

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. The Statement of Revenue, Expenditure and Fund Balance has been prepared using the following accounting policies:

Revenues

Revenues are generally accounted for in the year in which they are received, in accordance with the Government of Canada accounting policies.

Expenditures

Expenditures are recorded on an accrual basis, in accordance with the Government Payables At Year End accounting policy.

3. Changes in the basis of accounting

Commencing April 1, 1986, the Royal Canadian Mounted Police have changed the basis of accounting in order to comply with the Government of Canada stated accounting policies:

(a) Revenues, formerly accounted for on a cash basis are now recorded using the stated accounting policies of the Government of Canada;

(b) Expenditures, formerly accounted for in the year in which they were paid, are now recorded in accordance with the Government Payables At Year End accounting policy.

For comparison purposes, the change in the basis of accounting has been applied retroactively to 1986. As a result of these changes, the excess of revenue over expenditure and the fund balance for 1987 and 1986 have been decreased by $47,687 and $139,005 respectively.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1987—*Concluded*

4. Supplementary information

The most recent actuarial valuation was made as at March 31, 1986. The valuation disclosed an actuarial surplus of $2,598,443. A portion of the surplus has been distributed by an increase in the basic pension amount of 30% as at April 1, 1986 and an increase of 15% will be effective April 1, 1987 and April 1, 1988 respectively.

SECTION 10

1986-87
PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	Page
Interest and matured debt	10.2
Accounts payable	10.3
Outstanding cheques and warrants	10.3
Allowance for employee vacation and termination benefits	10.3
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	10.3
Miscellaneous	10.4

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. In addition, the term "accounts without current transactions" has been included in one table, to show the net result of transactions in accounts which were closed out in the previous year.

Table 10.1 presents the year-end balances for other liabilities.

TABLE 10.1

OTHER LIABILITIES

	April 1/1986	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$
Interest and matured debt, Table 10.2	10,575,729,742	**10,579,145,554**	3,415,812	- 230,121,658
Less: unamortized discount on—				
Canada bills		**6,875,615**	6,875,615	
Treasury bills	1,491,381,625	**1,507,549,231**	16,167,606	103,974,423
	9,084,348,117	***9,064,720,708***	*- 19,627,409*	*- 334,096,081*
Accounts payable	5,434,079,186	**5,867,578,156**	433,498,970	- 663,436,264
Outstanding cheques and warrants, Table 10.3	2,934,059,674	**2,870,342,089**	- 63,717,585	- 488,462,479
Allowance for employee vacation and termination benefits	2,050,000,000	**2,350,000,000**	300,000,000	
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—				
Borrowings of agent Crown corporations	14,622,804,000	**15,766,811,000**	1,144,007,000	1,758,671,000
Less: borrowings expected to be repaid by these Crown corporations	14,622,804,000	**15,666,811,000**	1,044,007,000	1,812,498,000
		100,000,000	*100,000,000*	*- 53,827,000*
Miscellaneous, Table 10.4	190,453,900	**171,322,738**	- 19,131,162	5,374,751
Total	19,692,940,877	**20,423,963,691**	731,022,814	- 1,534,447,073

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 10.2 presents a summary of the balances and transactions in this account.

TABLE 10.2

INTEREST AND MATURED DEBT

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Interest due	5,280,201,377	15,093,292,491	15,108,203,758	**5,265,290,110**	- 14,911,267	- 96,555,639
Interest accrued	4,863,153,786	18,902,291,523	18,753,229,576	**5,012,215,733**	149,061,947	131,105,270
Matured debt	432,374,579	353,008,411,435	353,139,146,303	**301,639,711**	- 130,734,868	57,288,711
Accounts without current transactions						321,960,000
Total	10,5[illegible],729,742	387,003,995,449	387,000,579,637	**10,579,145,554**	3,415,812	- 230,121,658

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Canada Bills

This account records the portion of the discount on outstanding Canada bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, and items to be paid from certain statutory authorities.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 10.3 presents a summary of the balances in this account.

TABLE 10.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1986	March 31/1987	Net increase or decrease (-)	
			1987	1986
	$	$	$	$
Outstanding cheques	2,705,194,270	**2,644,991,372**	- 60,202,898	- 462,806,323
Imprest account cheques	633,826	**684,369**	50,543	37,279
Unemployment insurance warrants	228,231,578	**224,666,348**	- 3,565,230	- 25,693,435
Total	2,934,059,674	**2,870,342,089**	- 63,717,585	- 488,462,479

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $4,828,715 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $9,028 was transferred to revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Vacation and Termination Benefits

This account represents allowances for amounts owing for earned and unpaid annual vacation leave ($450 million) and for employee benefits payable upon termination of employment ($1,900 million).

Allowance for Borrowings of Agent Crown Corporations Expected to be Repaid by the Government

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent Crown corporations expected to be repaid by the Government (see Table 8.7 in Section 8 of this volume).

Other Liabilities—Miscellaneous

Table 10.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 10.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (-) 1987	Net increase or decrease (-) 1986
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—Unpresented capital stock	23,695			**23,695**		
Miscellaneous departmental paylist deductions	12,748,631		13,475,772	**- 727,141**	- 13,475,772	- 452,365
Contractors' and other holdbacks—						
Agriculture	2,310,601	216,766	2,602	**2,524,765**	214,164	489,314
Communications	1,337,619	1,132,064	1,275,319	**1,194,364**	- 143,255	- 595,586
National Library		15,099	3,890	**11,209**	11,209	- 33,852
Consumer and Corporate Affairs	6,021	124,922	10,241	**120,702**	114,681	1,854
Employment and Immigration	39,489	2,587,641	66,479	**2,560,651**	2,521,162	10,120
Energy, Mines and Resources	14,134,919	8,971,897	9,749,496	**13,357,320**	- 777,599	5,579,320
Atomic Energy Control Board	67,673	385,214	336,563	**116,324**	48,651	12,694
Environment	2,943,964	97,948	356,909	**2,685,003**	- 258,961	108,041
External Affairs	2,695,846	2,027,254	273,006	**4,450,094**	1,754,248	1,317,216
Canadian International Development Agency	12,433,619	17,469,745	18,286,717	**11,616,647**	- 816,972	- 3,072,964
Fisheries and Oceans	2,493,081	2,567,374	3,387,039	**1,673,416**	- 819,665	110,801
Indian Affairs and Northern Development	668,436	617,655	799,370	**486,721**	- 181,715	- 119,926
Justice	4,074	31,947	13,587	**22,434**	18,360	1,379
National Defence	57,039,674	123,466,752	121,184,801	**59,321,625**	2,281,951	10,518,153
National Health and Welfare	233,317	18,345	6,086	**245,576**	12,259	- 153,459
National Revenue—Customs and Excise	513,360	127,063	120,253	**520,170**	6,810	404,275
Public Works	31,909,141	24,679,507	33,454,922	**23,133,726**	- 8,775,415	9,410,102
Regional Industrial Expansion	286,204	90,908	41,519	**335,593**	49,389	- 35,661
Science and Technology—National Research Council	3,948,461	3,476,619	4,675,023	**2,750,057**	- 1,198,404	571,619
Solicitor General—						
Administration program	164,427	537,689	193,150	**508,966**	344,539	- 39,034
Correctional Service	443,540	1,172,801	999,705	**616,636**	173,096	- 664,925
Royal Canadian Mounted Police	1,976,192	583,907	63,460	**2,496,639**	520,447	425,266
Supply and Services	2,274,030	1,564,467	1,693,964	**2,144,533**	- 129,497	- 488,662
Transport	22,510,815	20,009,559	21,699,329	**20,821,045**	- 1,689,770	1,776,504
Canadian Transport Commission	29,552	24,716	39,594	**14,674**	- 14,878	14,711
	160,464,055	*211,997,859*	*218,733,024*	***153,728,890***	*- 6,735,165*	*3,702,444*
Suspense accounts	17,217,519	1,079,775		**18,297,294**	1,079,775	2,124,672
Total	190,453,900	213,077,634	232,208,796	**171,322,738**	- 19,131,162	5,374,751

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

During the year, the account was decreased by net transactions amounting to $13,475,772.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 35 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

During the year, the accounts were increased by net transactions amounting to $1,079,775.

SECTION 11

1986-87
PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	Page
International reserves held in the Exchange Fund Account	11.2
International Monetary Fund— Subscriptions	11.3
International Monetary Fund— Notes payable	11.3
Special Drawing Rights allocations	11.3
Supplementary statement— Exchange Fund Account	11.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Table 11.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $11,997 million as at March 31, 1987 ($13,797 million as at March 31, 1986); details relating to these obligations are presented in Section 12 of this volume.

TABLE 11.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1986	Receipts and other credits	Payments and other charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	$	$	$
International reserves held in the Exchange Fund Account	3,458,318,723	27,955,357,256	32,709,389,660	**8,212,351,127**	4,754,032,404	- 752,686,020
International Monetary Fund—Subscriptions	4,670,138,140		266,006,850	**4,936,144,990**	266,006,850	684,877,270
	8,128,456,863	*27,955,357,256*	*32,975,396,510*	***13,148,496,117***	*5,020,039,254*	*- 67,808,750*
Less: International Monetary Fund—Notes payable	3,912,394,653	1,017,973,318	657,742,653	**4,272,625,318**	360,230,665	636,610,768
Special Drawing Rights allocations	1,238,135,952	69,816,591		**1,307,952,543**	69,816,591	182,143,452
	5,150,530,605	*1,087,789,909*	*657,742,653*	***5,580,577,861***	*430,047,256*	*818,754,220*
Total foreign exchange accounts	2,977,926,258	29,043,147,165	33,633,139,163	**7,567,918,256**	4,589,991,998	- 886,562,970

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1986, together with the Auditor General's report thereon, are found at the end of this section.

Foreign exchange reserves, rather than the outstanding advances to acquire such reserves, are reported on the Statement of Assets and Liabilities. Accordingly, all investment income or losses and valuation gains or losses are recognized in the accounts of Canada as either revenue or expenditure of the current year rather than being taken into revenue or expenditure in three equal portions over the current and two succeeding years.

Table 11.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1987. Gold held by the Account is valued at 35 SDRs per fine ounce ($58.74 Cdn as at March 31, 1987 and $55.61 Cdn as at March 31, 1986).

In 1986-87, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $31,770.6 million, a valuation adjustment of $467.8 million, and an adjustment of $471 million due to recognition of international reserves held in the Exchange Fund Account. Receipts and other credits consisted of repayments of advances of $27,450.9 million and a valuation adjustment of $504.5 million.

TABLE 11.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT
(in millions of dollars)

	March 31/ 1987	March 31/ 1986
US cash on deposit	25	22
US dollar short-term deposits	1,838	419
US dollar investments	4,699	1,380
Special Drawing Rights	253	259
International Monetary Fund notes	256	261
Gold	1,141	1,118
Canadian cash on deposit	(1)	(1)
Total	8,212	3,459
Advances by the Consolidated Revenue Fund were denominated as follows		
US dollars (1987, US $6,081 million; 1986, US $7,060 million)(2)	7,938	9,854
Deutsche marks (1987, DM 200 million; 1986, DM 200 million)	144	119
Swiss francs (1987, SF 1,252 million; 1986, SF 1,664 million)	1,082	1,188
Japanese yen (1987, Y 260,000 million; 1986, Y 258,450 million)	2,324	2,032
Special Drawing Rights (1987, SDR 383.3 million; 1986, SDR 383.3 million)	643	609
	12,131	13,802
Less: Canadian dollar deposit with the Receiver General for Canada	3,868	9,821
Total advances from the Consolidated Revenue Fund	8,263	3,981
Less: losses or income (-) and valuation losses recognized as expenditure or revenue—		
Deferred valuation losses at previous December 31	412	403
Total net income (-) or losses from January 1 to March 31	-361	119
	51	522
Total	8,212	3,459

(1) Less than $500,000.

(2) Excludes 1962 issue (1987, $58,486,400; 1986, $64,765,120) and 1968 issue (1987, $130,550,000; 1986, $139,580,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1986-87, payments and other charges consisted of a maintenance of value adjustment of $155.6 million and a valuation adjustment of $110.4 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1986-87, notes payable to the IMF increased by $360.2 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1986-87, receipts and other credits consisted of a valuation adjustment of $69.8 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1986 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the Exchange Fund Account for the year ended December 31, 1986 was in compliance, in all significant respects, with applicable provisions of the Currency Act, R.S., c. C-39, as amended.

Further, in my opinion, the financial statements present fairly the financial position of the Exchange Fund Account as at December 31, 1986 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 6, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in millions of dollars)

ASSETS	1986		1985	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits	867.5	1,197.6	645.4	902.5
Securities (Note 3)	446.0	615.7	692.1	967.8
	1,313.5	1,813.3	1,337.5	1,870.3
Denominated in other foreign currencies				
Cash and short-term deposits			21.7	30.3
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	249.6	344.5	219.7	307.2
International Monetary Fund notes (Note 5)	196.1	270.7	185.6	259.5
Gold (Note 6)	844.8	1,166.3	773.1	1,081.0
	1,290.5	1,781.5	1,178.4	1,647.7
Official international reserve assets (Note 7)	2,604.0	3,594.8	2,537.6	3,548.3
Denominated in Canadian dollars				
Cash		1.0		0.6
Provision for valuation gains on uncompleted contracts (Note 8)		0.5		2.6
Deferred net valuation losses		412.3		403.3
		4,008.6		3,954.8

LIABILITIES	1986	1985
	Cdn	Cdn
Due to the Consolidated Revenue Fund		
Advances (Note 9)	4,113.3	3,903.4
(Loss) net income for the year	(104.7)	51.4
	4,008.6	3,954.8

Approved:

J.W. CROW
Governor
Bank of Canada

DAVID LONGWORTH
Deputy Chief, International Department
Bank of Canada

STANLEY H. HARTT
Deputy Minister
Department of Finance

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1986
(in millions of Canadian dollars)

	1986	1985
Investment income		
Cash and short-term deposits	45.8	42.0
US dollar securities	103.8	118.2
Special Drawing Rights	15.1	8.8
International Monetary Fund notes	19.3	22.9
Gold loans	3.0	1.4
	187.0	193.3
Net valuation losses (Note 10)	(300.7)	(635.5)
Loss for the year	(113.7)	(442.2)
Reconciliation of loss for the year to (loss) net income due (from) to the Consolidated Revenue Fund:		
(Losses) gains deferred from previous years	(403.3)	90.3
Losses deferred to subsequent years	412.3	403.3
(Loss) net income for the year due (from) to the Consolidated Revenue Fund	(104.7)	51.4

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Authority and objective

The Account is governed by Part II of the Currency Act, R.S., c. C-39, as amended (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) which are limited to Cdn $10 billion by Order in Council dated March 1, 1979 and are not subject to interest. The loss or net income for the year is chargeable or payable to the CRF within three months after the end of the year.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold includes gold loans and accrued interest on gold loans. Under the Currency Act, the Minister of Finance determines the gold valuation policy of the Account (Note 6). Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1986	1985
US dollar	1.3805	1.3983
Japanese yen	0.008736	0.006993
Swiss franc	0.8572	0.6803
Special Drawing Right	1.68861	1.53592
Deutsche mark	0.7191	0.5730

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account.

3. Securities denominated in US dollars

	1986	1985
	(in millions of US dollars)	
US Government treasury bills	339.7	581.7
International Bank for Reconstruction and Development bonds	103.0	106.0
Accrued interest	3.3	4.4
	446.0	692.1

Estimated market value at year end:
1986—US $446 million (Cdn $616 million)
1985—US $693 million (Cdn $969 million)

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

4. Special Drawing Rights

	1986	1985
	(in millions of SDRs)	
Held at end of the year	202.2	198.4
Accrued interest	1.7	1.6
	203.9	200.0
	(in millions of US dollars)	
Held at end of the year	247.4	217.9
Accrued interest	2.2	1.8
	249.6	219.7

5. International Monetary Fund notes

	1986	1985
	(in millions of SDRs)	
Supplementary Financing Facility notes	154.7	160.9
Accrued interest	5.6	8.0
	160.3	168.9
	(in millions of US dollars)	
Notes	189.2	176.8
Accrued interest	6.9	8.8
	196.1	185.6

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1983 and 1984 and have original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

6. Gold

	1986	1985
	(in thousands of fine ounces)	
Held at beginning of the year	20,106	20,137
Sales	382	31
Held at end of the year	19,724	20,106
	(in millions of US dollars)	
Gold and gold loans	844.5	773.0
Accrued interest on gold loans	0.3	0.1
	844.8	773.1

Gold is valued in the Account at 35 SDRs per fine ounce, which approximates its historical cost in foreign currency terms. In keeping with the method of valuation used for other assets, gold holdings were translated into US dollars at the year-end US dollar value of the SDR, and to a Canadian dollar equivalent at the year-end exchange rate for the US dollar.

The book value, market value (as recorded at the London fixings) and approximate Canadian dollar historical cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1986		1985	
	Per fine ounce	Total in millions	Per fine ounce	Total in millions
Book value — $ US	42.81	844.5	38.44	773.0
— $ Cdn	59.10	1,165.8	53.75	1,080.9
Market value — $ US	390.90	7,710.1	327.00	6,574.7
— $ Cdn	539.64	10,643.8	457.24	9,193.4
Approximate historical cost — $ Cdn	36.91	728.0	36.91	742.1

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year end, the Account's gold holdings included gold loans of 1,118 thousand (1985—1,174 thousand) fine ounces.

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. The remainder of Canada's international reserves are held by the Bank of Canada and the CRF and are not reflected in the statements of the Account.

8. Provision for valuation gains on uncompleted contracts

At year end, the Account had uncompleted foreign exchange transactions and swaps. As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation gains on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net gains or losses attributed to the current year.

Under swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's cash management operations. Outstanding swaps with the Bank of Canada at year end amounted to US $760 million (Cdn $1,049 million) (1985—nil).

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986—*Concluded*

9. Due to the Consolidated Revenue Fund—Advances

	1986		1985	
	(in millions)			
	Amount	Cdn $	Amount	Cdn $
Foreign currencies and SDRs				
US dollars	6,214	8,578.7	4,950	6,921.6
Japanese yen	260,000	2,271.4	262,300	1,834.3
Swiss francs	1,664	1,426.4	1,676	1,140.2
SDRs	383	647.2	383	588.7
Deutsche marks	200	143.8	200	114.6
		13,067.5		10,599.4
Less: Canadian dollar repayments to the Receiver General for Canada		8,954.2		6,696.0
		4,113.3		3,903.4

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced in foreign currency and SDRs from the CRF to the Account. The borrowings have included foreign security and note issues and bank loans, as well as drawings under Standby Credit Arrangements with Canadian and foreign banks. Redemptions of such borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

10. Net valuation losses (gains) during the year

	1986			1985
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Japanese yen	(10.5)	451.8	441.3	323.2
Swiss francs	(0.4)	294.8	294.4	290.1
US dollars	(21.7)	(146.4)	(168.1)	142.2
Gold	(107.2)		(107.2)	(169.3)
Deutsche marks		29.2	29.2	31.2
Special Drawing Rights	(51.2)	58.5	7.3	30.2
	(191.0)	687.9	496.9	647.6
Gain on gold sales			(196.2)	(12.1)
Net valuation losses during the year			300.7	635.5

SECTION 12

1986-87
PUBLIC ACCOUNTS

Unmatured Debt

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UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements. In addition, the term "account(s) without current transactions" has been included in some tables, to show the net result of transactions in accounts which were closed out in the previous year.

TABLE 12.1

UNMATURED DEBT

					Net increase or decrease (-)	
	April 1/1986	Issues	Retirements	March 31 1987	1987	1986
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 12.2	81,066,797,000	18,508,763,000	5,149,650,000	**94,425,910,000**	13,359,113,000	11,810,582,000
Canada savings bonds, Table 12.3	44,244,635,000	9,227,473,514	9,162,464,514	**44,309,644,000**	65,009,000	2,285,204,544
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 12.4	445,190,000	1,352,282,000	1,792,000	**1,795,680,000**	1,350,490,000	239,853,000
Treasury bills, Table 12.5	61,950,000,000	190,600,000,000	175,600,000,000	**76,950,000,000**	15,000,000,000	9,650,000,000
Notes and loans, Table 12.6						- 100,000,000
	187,706,622,000	*219,688,518,514*	*189,913,906,514*	***217,481,234,000***	*29,774,612,000*	*23,885,639,544*
Less Government's holdings of unmatured debt—						
Marketable bonds	184,429,819	53,111,351	228,007,070	**9,534,100**	- 174,895,719	142,438,061
Canada savings bonds held on account of employees	90,579,235	572,164,358	536,134,861	**126,608,732**	36,029,497	- 25,581,217
Canada savings bonds held on account of the Payroll Savings Plan		1,225,595,000	494,142,500	**731,452,500**	731,452,500	
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	445,190,000	1,352,282,000	1,792,000	**1,795,680,000**	1,350,490,000	239,853,000
	720,199,054	*3,203,152,709*	*1,260,076,431*	***2,663,275,332***	*1,943,076,278*	*356,709,844*
	186,986,422,946	216,485,365,805	188,653,830,083	**214,817,958,668**	27,831,535,722	23,528,929,700
Payable in foreign currencies—						
Marketable bonds, Table 12.2	5,889,888,320	786,139,074	807,582,247	**5,868,445,147**	- 21,443,173	3,773,071,520
Notes and loans, Table 12.6	7,920,869,800	335,160,000	3,159,502,300	**5,096,527,500**	- 2,824,342,300	961,367,050
Canada bills, Table 12.7		2,887,397,671	1,842,039,434	**1,045,358,237**	1,045,358,237	
	13,810,758,120	*4,008,696,745*	*5,809,123,981*	***12,010,330,884***	*- 1,800,427,236*	*4,734,438,570*
Less Government's holdings of unmatured debt—						
Marketable bonds	13,501,600		446,600	**13,055,000**	- 446,600	- 6,470,400
	13,797,256,520	4,008,696,745	5,808,677,381	**11,997,275,884**	- 1,799,980,636	4,740,908,970
Total unmatured debt	200,783,679,466	220,494,062,550	194,462,507,464	**226,815,234,552**	26,031,555,086	28,269,838,670

Notes: —This table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 12.11.

—Starting in 1986-87, all instalment purchases (payroll deductions) of Canada savings bonds by Government employees are deducted from the applicable "Government's holdings of unmatured debt" account. Such instalment purchases were previously reported as a deposit account under Section 9 of this volume. Figures for the previous year have been adjusted retroactively.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 12.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1987.

TABLE 12.2

MARKETABLE BONDS

								Net increase or decrease (–)	
Maturity date	%	Issue date	Series	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	1987	1986
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1986-87									
1986—May 1	14½	May 1/81	J61	9,483,000		9,483,000		– 9,483,000	– 489.462,000
June 1	15¾	June 1/81-July 31/81	J64	5,196,000		5,196,000		– 5,196,000	– 811,112,000
June 6	13	June 6/84	H28	375,000,000		375,000,000		– 375,000,00C	
July 1	14¾	July 1/81	J68	26,493,000		26,493,000		– 26,493,000	– 412,272,000
Sept 5	12¼	Sept 5/84	H37	400,000,000		400,000,000		– 400,000,000	
Oct 1	8	Oct 1/69-Feb 15/70 Apr 1/77	F47	410,380,000		410,380,000		– 410,380,000	
Oct 1	18	Oct 15/81	J72	267,726,000		267,726,000		– 267,726,000	– 32,473,000
Dec 5	10¾	Dec 5/84	H46	450,000,000		450,000,000		– 450,000,000	
Dec 15	10	Dec 15/83-Feb 1/84	H14	200,000,000		200,000,000		– 200,000,000	
1987—Feb 1	15½	Feb 1/82-Aug 1/82	J75	1,099,548,000		1,099,548,000		– 1,099,548,000	– 44,648,000
Mar 5	12	Mar 26/85	H55	400,000,000		400,000,000		– 400,000,000	
Mar 15	15	Mar 31/82-May 1/82	J78	800,000,000		800,000,000		– 800,000,000	
				4,443,826,000		*4,443,826,000*		*– 4,443,826,000*	*– 1,789,967,000*
Maturing 1987-88									
1987—May 1	12¼	May 8/84-Aug 22/84 Sept 12/84-Oct 1/84	H23	650,000,000			**650,000,000**		
June 1	13	June 1/84-June 19/84 July 11/84	H27	375,000,000			**375,000,000**		
June 1	14¾	June 1/82	J81	250,000,000			**250,000,000**		
June 6	10	June 6/85	H59	450,000,000			**450,000,000**		450,000,000
July 1	8¼	July 1/77-Sept 1/77 Dec 15/77	J11	525,000,000			**525,000,000**		
July 1	15	July 1/82	J84[2]	399,756,000		393,164,000	**6,592,000**	– 393,164,000	– 208,000
Sept 1	13½	Aug 1/84	H31	150,000,000			**150,000,000**		
Sept 1	14¼	Sept 1/82	J87[2]	631,841,000		86,960,000	**544,881,000**	– 86,960,000	– 18,109,000
Sept 6	9¾	Sept 6/85	H66	500,000,000			**500,000,000**		500,000,000
Oct 15	13	Oct 15/82	J90	450,000,000			**450,000,000**		
Nov 15	12	Nov 1/82-Apr 1/84 Oct 24/84	J92	475,000,000			**475,000,000**		
Dec 1	8	Dec 1/80	F79	7,000			**7,000**		
Dec 6	9¼	Dec 6/85	H71	500,000,000			**500,000,000**		500,000,000
Dec 15	11	Dec 15/82-Aug 1/83 Sept 1/83-Dec 15/84	J96	900,000,000			**900,000,000**		
1988 Feb 1	8¼	Feb 1/78	J15	125,000,000			**125,000,000**		
Feb 1	10¼	Feb 1/83-Apr 27/83	J98	500,000,000			**500,000,000**		
Feb 1	11¾	Nov 14/84-Mar 19/85 Apr 10/85	H45	350,000,000			**350,000,000**		100,000,000
Mar 6	9¼	Mar 6/86	H78	550,000,000			**550,000,000**		550,000,000
Mar 15	10½	Feb 22/83-Mar 15/83 July 12/83-Feb 1/85 Feb 19/85	H2	875,000,000			**875,000,000**		
				8,656,604,000		*480,124,000*	***8,176,480,000***	*– 480,124,000*	*2,081,683,000*
Maturing 1988-89									
1988 June 1	5	June 1/63	AT21	100,000,000			**100,000,000**		
June 1	5	Feb 1/64	CT9	50,000,000			**50,000,000**		
June 6	8½	June 6/86	H86		550,000,000		**550,000,000**	550,000,000	
Sept 5	8¾	Sept 5/86	H90		550,000,000		**550,000,000**	550,000,000	
Oct 15	10¾	Oct 15/83-Nov 8/83 Dec 15/83-May 1/85 May 22/85	H11	825,000,000			**825,000,000**		200,000,000
Nov 15	10	July 23/85-Sept 1/85 Oct 1/85-Oct 23/85	H64	625,000,000			**625,000,000**		625,000,000
Dec 5	8½	Dec 5/86	H91		600,000,000		**600,000,000**	600,000,000	
Dec 15	9¾	Nov 15/85-Feb 6/86 Mar 15/86	H69	475,000,000			**475,000,000**		475,000,000
1989 Feb 15	6¼	Feb 15/71	F61	150,000,000			**150,000,000**		
Feb 15	11	Feb 21/84	H15	200,000,000			**200,000,000**		
Mars 5	8	Mar 5/87	H99		600,000,000		**600,000,000**	600,000,000	
Mar 15	12½	Apr 1/84-May 1/84 Aug 22/84-Sept 12/84	H20	575,000,000			**575,000,000**		
				3,000,000,000	*2,300,000,000*		***5,300,000,000***	*2,300,000,000*	*1,300,000,000*

TABLE 12.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
				$	$	$	$	$	$
Maturing 1989-90									
1989 Apr 15	9¼	Dec 15/85-Apr 10/86	H72	150,000,000	125,000,000		275,000,000	125,000,000	150,000,000
June 1	13¼	June 1/84-June 19/84 July 11/84	H24	525,000,000			525,000,000		
July 1	13½	Aug 1/84	H32	150,000,000			150,000,000		
July 1	8½	Apr 28/86-May 22/86 July 3/86-July 24/86 Sept 2/86-Oct 1/86 Oct 23/86-Dec 15/86	H82		1,175,000,000		1,175,000,000	1,175,000,000	
Aug 1	13¼	Mar 1/81	J58	442,320,000			442,320,000		
Oct 1	10	Aug 15/79-June 12/85 July 1/85	J26	450,000,000			450,000,000		250,000,000
Oct 1	10½	Oct 1/79-July 1/80 May 15/83-June 21/83	J29	775,000,000			775,000,000		
Nov 1	10¾	Jan 7/85	H49	350,000,000			350,000,000		
Nov 1	12¼	Oct 1/84-Oct 24/84	H40	325,000,000			325,000,000		
Dec 15	11¼	Dec 15/79-Feb 1/80 June 1/80-Aug 1/80 Sept 27/83-Feb 1/84 Mar 13/84	J33	1,075,000,000			1,075,000,000		
1990 Feb 1	12	Nov 14/84-Mar 19/85	H43	400,000,000			400,000,000		
Feb 1	13¼	Mar 31/81	J60	592,912,000			592,912,000		
Feb 26	10	Feb 26/86	H77	500,000,000			500,000,000		500,000,000
Mar 15	13¼	Mar 31/80	J38	839,453,000			839,453,000		
				6,574,685,000	*1,300,000,000*		*7,874,685,000*	*1,300,000,000*	*900,000,000*
Maturing 1990-91									
1990 May 1	5¼	May 1/64-July 1/64 Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		75,000
May 1	13	May 1/80	J41	1,784,422,000			1,784,422,000		
June 1	11¾	Apr 10/85	H56	150,000,000			150,000,000		150,000,000
July 1	8	Jan 29/87-Feb 19/87 Mar 15/87	H95		600,000,000		600,000,000	600,000,000	
Aug 1	9	Aug 11/86	H88		500,000,000		500,000,000	500,000,000	
Sept 1	10¾	July 12/83-Feb 1/85 Feb 19/85	H5	550,000,000			550,000,000		
Oct 1	10½	Aug 15/85-Oct 1/85 Oct 23/85	H65	1,100,000,000			1,100,000,000		1,100,000,000
Oct 1	12½	Oct 1/80	J49	22,539,000			22,539,000		10,000
Dec 15	10¼	Nov 15/85	H70	375,000,000			375,000,000		375,000,000
1991—Feb 1	12½	Feb 1/81	J56	718,974,000			718,974,000		718,557,000
Mar 1	9¼	Dec 15/85-Apr 10/86	H73	375,000,000	175,000,000		550,000,000	175,000,000	375,000,000
				5,425,935,000	*1,275,000,000*		*6,700,935,000*	*1,275,000,000*	*2,718,642,000*
Maturing 1991-92									
1991—May 1	9¾	Feb 6/86-Mar 15/86	H75	625,000,000			625,000,000		625,000,000
May 1	14½	May 1/81	J62	490,517,000	340,000		490,857,000	340,000	489,462,000
June 1	11	May 1/85-May 22/85	H57	425,000,000			425,000,000		425,000,000
July 1	8½	Apr 28/86-May 22/86 June 12/86-July 3/86 July 24/86	H83		1,700,000,000		1,700,000,000	1,700,000,000	
Oct 1	18	Oct 15/81	J73	132,274,000	260,411,000		392,685,000	260,411,000	32,473,000
Dec 15	11½	Dec 15/84	H47	225,000,000			225,000,000		
Dec 15	8¾	Sept 2/86-Oct 1/86 Oct 23/86-Nov 12/86	H89		1,600,000,000		1,600,000,000	1,600,000,000	
1992—Feb 1	15½	Feb 1/82	J76	150,452,000	1,095,734,000		1,246,186,000	1,095,734,000	44,648,000
Mar 1	8½	Jan 6/87	H94		550,000,000		550,000,000	550,000,000	
				2,048,243,000	*5,206,485,000*		*7,254,728,000*	*5,206,485,000*	*1,616,583,000*
Maturing 1992-93									
1992—Apr 1	7¾	Mar 12/87	A1		600,000,000		600,000,000	600,000,000	
June 1	10¼	June 12/85-July 1/85 July 23/85-Sept 1/85	H61	750,000,000			750,000,000		750,000,000
June 1	15	June 1/82	J82	200,000,000			200,000,000		
July 1	15	July 1/82	J85	244,000	393,164,000		393,408,000	393,164,000	208,000
Sept 1	5¾	Sept 1/66-Dec 15/66 Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14¼	Sept 1/82	J88	18,159,000	86,960,000		105,119,000	86,960,000	18,109,000
Oct 15	13½	Oct 15/82	J91	400,000,000			400,000,000		
Nov 15	12¾	Nov 1/82	J93	500,000,000			500,000,000		
Dec 15	11¾	Nov 22/82-Dec 15/82 Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000		

TABLE 12.2

MARKETABLE BONDS—*Continued*

Maturity date		%	Issue date	Series	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	Net increase or decrease (–)	
									1987	1986
					$	$	$	$	$	$
1993	Feb 1	11¼	Feb 1/83-Mar 15/83 Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000		
					5,993,403,000	*1,080,124,000*		***7,073,527,000***	*1,080,124,000*	*768,317,000*
Maturing 1993-94										
1993	May 1	10¾	May 15/83-June 21/83	H3	1,050,000,000			**1,050,000,000**		
	June 1	15¼	June 1/81	J65	894,804,000	202,000		**895,006,000**	202,000	811,112,000
	July 1	14¼	July 1/81	J69	423,507,000	21,952,000		**445,459,000**	21,952,000	412,272,000
	Oct 15	11¾	Sept 27/83-Oct 15/83 Feb 1/84	H8	1,025,000,000			**1,025,000,000**		
	Dec 15	11½	Nov 8/83-Dec 15/83 Feb 21/84	H12	850,000,000			**850,000,000**		
1994	Feb 1	8¾	Dec 15/86	H93		250,000,000		**250,000,000**	250,000,000	
	Mar 1	8¼	Jan 29/87-Feb 19/87 Mar 15/87	H96		800,000,000		**800,000,000**	800,000,000	
	Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000			**700,000,000**		475,000,000
					4,943,311,000	*1,072,154,000*		***6,015,465,000***	*1,072,154,000*	*1,698,384,000*
Maturing 1994-95										
1994	Apr 1	13	Apr 1/84-May 1/84 Aug 22/84	H21	1,025,000,000			**1,025,000,000**		
	May 15	13¼	June 1/84-July 11/84 Aug 1/84	H25	1,200,000,000			**1,200,000,000**		
	June 15	9½	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	764,120,000		36,575,000	**727,545,000**	36,575,000	
	July 15	13½	June 19/84	H29	250,000,000			**250,000,000**		
	Oct 1	12¼	Sept 12/84	H39	475,000,000			**475,000,000**		
	Dec 1	6¼	Dec 1/67	F23	125,000			**125,000**		
	Dec 15	12½	Oct 1/84-Oct 24/84	H42	900,000,000			**900,000,000**		
1995	Feb 1	11½	Feb 1/85	H51	375,000,000			**375,000,000**		
	Feb 1	12¾	Nov 14/84-Mar 19/85	H44	725,000,000			**725,000,000**		
	Mar 1	11¾	Dec 15/84	H48	475,000,000			**475,000,000**		
					6,189,245,000		*36,575,000*	***6,152,670,000***	*- 36,575,000*	
Maturing 1995-96										
1995	Apr 1	11¾	Feb 19/85-May 1/85 May 22/85	H54	1,350,000,000			**1,350,000,000**		975,000,000
	June 1	10½	June 12/85-July 1/85 July 23/85-Sept 1/85	H62	1,850,000,000			**1,850,000,000**		1,850,000,000
	Oct 1	6½	Oct 1/68	F33	100,000,000			**100,000,000**		
	Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	709,750,000		19,125,000	**690,625,000**	– 19,125,000	
	Dec 15	10¾	Oct 1/85-Oct 23/85 Nov 15/85	H67	950,000,000			**950,000,000**		950,000,000
1996	Mar 1	10¼	Feb 6/86	H76	350,000,000			**350,000,000**		350,000,000
					5,309,750,000		*19,125,000*	***5,290,625,000***	*– 19,125,000*	*4,125,000,000*
Maturing 1996-97										
1996	May 1	9¼	Apr 10/86	H80		475,000,000		**475,000,000**	475,000,000	
	June 1	8¾	Apr 28/86-May 22/86 July 24/86-Oct 1/86 Dec 15/86	H84		1,975,000,000		**1,975,000,000**	1,975,000,000	
	Sept 15	3	Sept 15/36	P1	55,000,000			**55,000,000**		
1997	Mar 1	8¼	Jan 29/87-Feb 19/87 Mar 15/87	H97		1,125,000,000		**1,125,000,000**	1,125,000,000	
					55,000,000	*3,575,000,000*		***3,630,000,000***	*3,575,000,000*	
Maturing 1997-98										
1997	May 15	9¼	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	1,032,000,000		48,000,000	**984,000,000**	– 48,000,000	
1998	Mar 15	3¾	Sept 15/56	T15[3]	197,045,000			**197,045,000**		
					1,229,045,000		*48,000,000*	***1,181,045,000***	*– 48,000,000*	
Maturing 1999-2000										
1999	Oct 15	9	Oct 15/77-Dec 15/77	J13	621,750,000		29,000,000	**592,750,000**	– 29,000,000	
	Dec 1	13½	Dec 1/80	J53	400,000,000			**400,000,000**		
2000	Mar 15	13¾	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			**1,050,000,000**		
					2,071,750,000		*29,000,000*	***2,042,750,000***	*– 29,000,000*	

TABLE 12.2

MARKETABLE BONDS—*Continued*

								Net increase or decrease (–)	
Maturity date	%	Issue date	Series	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	1987	1986
				$	$	$	$	$	$
Maturing 2000-01									
2000—July 1	15	July 1/81	J70	175,000,000			**175,000,000**		
Dec 15	9¾	Dec 15/78	J22	550,000,000		12,500,000	**537,500,000**	– 12,500,000	
2001—Feb 1	15¾	June 1/81-July 31/81	J66	425,000,000			**425,000,000**		
				1,150,000,000		*12,500,000*	***1,137,500,000***	*– 12,500,000*	
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			**1,325,000,000**		
Oct 1	9½	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,411,500,000		32,500,000	**1,379,000,000**	– 32,500,000	
2002—Feb 1	8¾	Feb 1/77	J7	252,000,000		12,000,000	**240,000,000**	– 12,000,000	
Mar 15	15½	Mar 31/82-May 1/82	J79	350,000,000			**350,000,000**		
				3,338,500,000		*44,500,000*	***3,294,000,000***	*– 44,500,000*	
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			**1,850,000,000**		
Dec 15	11¼	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			**1,625,000,000**		
2003—Feb 1	11¾	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000			**2,700,000,000**		
				6,175,000,000			***6,175,000,000***		
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	787,500,000		36,000,000	**751,500,000**	– 36,000,000	
2004—Feb 1	10¼	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000			**2,200,000,000**		
				2,987,500,000		*36,000,000*	***2,951,500,000***	*– 36,000,000*	
Maturing 2004-05									
2004—June 1	13½	Apr 1/84-May 1/84	H22	550,000,000			**550,000,000**		
Oct 1	10½	Oct 1/79	J30	600,000,000			**600,000,000**		
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,775,000,000			**1,775,000,000**		
				2,925,000,000			***2,925,000,000***		
Maturing 2005-06									
2005—Sept 1	12¼	Aug 1/83-Sept 1/83 Sept 27/83-Apr 10/85	H6	1,375,000,000			**1,375,000,000**		375,000,000
2006—Mar 1	12½	Mar 13/84-Nov 14/84 Mar 19/85	H18	975,000,000			**975,000,000**		
				2,350,000,000			***2,350,000,000***		*375,000,000*
Maturing 2006-07									
2006—Oct 1	14	June 1/84-July 11/84 Aug 1/84	H26	1,025,000,000			**1,025,000,000**		
2007—Mar 1	13¾	June 19/84	H30	325,000,000			**325,000,000**		
				1,350,000,000			***1,350,000,000***		
Maturing 2007-08									
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			**700,000,000**		
2008—Mar 1	12¾	Oct 1/84-Oct 24/84	H41	750,000,000			**750,000,000**		
				1,450,000,000			***1,450,000,000***		
Maturing 2008-09									
2008—June 1	10	Dec 15/85	H74	325,000,000			**325,000,000**		325,000,000
Oct 1	11¾	Feb 1/85-May 1/85	H52	725,000,000			**725,000,000**		400,000,000
2009—Mar 1	11½	May 22/85	H58	400,000,000			**400,000,000**		400,000,000
				1,450,000,000			***1,450,000,000***		*1,125,000,000*
Maturing 2009-10									
2009—June 1	11	Oct 1/85-Oct 23/85	H68	625,000,000			**625,000,000**		625,000,000
Oct 1	10¾	June 12/85-July 1/85 Sept 1/85	H63	1,000,000,000			**1,000,000,000**		1,000,000,000
2010—Mar 1	9¾	Mar 15/86	H79	325,000,000			**325,000,000**		325,000,000
				1,950,000,000			***1,950,000,000***		*1,950,000,000*
Maturing 2010-11									
2010—June 1	9½	Apr 10/86	H81		325,000,000		**325,000,000**	325,000,000	
Oct 1	8¾	Apr 28/86	H85		325,000,000		**325,000,000**	325,000,000	
2011—Mar 1	9	July 3/86-Sept 2/86 Oct 23/86-Dec 15/86	H87		1,300,000,000		**1,300,000,000**	1,300,000,000	
					1,950,000,000		***1,950,000,000***	*1,950,000,000*	

TABLE 12.2

MARKETABLE BONDS *Concluded*

Maturity date	%	Issue date	Series	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	Net increase or decrease (-)	
								1987	1986
				$	$	$	$	$	$
Maturing 2011-12									
2011—June 1	8½	Feb 19/87-Mar 15/87	H98		750,000,000		**750,000,000**	750,000,000	
Accounts without current transactions									- 5,058,060,000
Total marketable bonds (Canadian currency)				81,066,797,000	18,508,763,000	5,149,650,000	**94,425,910,000**	13,359,113,000	11,810,582,000
Payable in foreign currencies—									
United States dollars—									
1986—Nov 3	16¼	Nov 3/81		418,740,000		418,740,000		- 418,740,000	9,660,000
(3) 1987—Oct 15	5	Oct 15/62		64,765,120		6,278,720	**58,486,400**	- 6,278,720	- 687,680
(3) 1988—June 1	6⅞	June 1/68		139,580,000		9,030,000	**130,550,000**	- 9,030,000	3,220,000
1989—July 15	9¼	July 15/85		628,110,000		40,635,000	**587,475,000**	- 40,635,000	628,110,000
1995—July 15	10⅛	July 15/85		628,110,000		40,635,000	**587,475,000**	- 40,635,000	628,110,000
Nov 21	10	Nov 21/85		697,900,000		45,150,000	**652,750,000**	- 45,150,000	697,900,000
1996—Feb 27	9	Feb 27/86		1,395,800,000		90,300,000	**1,305,500,000**	- 90,300,000	1,395,800,000
(3) 1998—Apr 1	8⅜	Apr 1/78		348,950,000		22,575,000	**326,375,000**	- 22,575,000	8,050,000
(3) Oct 15	9⅛	Oct 15/78		488,530,000		31,605,000	**456,925,000**	- 31,605,000	11,270,000
				4,810,485,120		*704,948,720*	***4,105,536,400***	*- 704,948,720*	*3,381,432,320*
Deutsche marks—									
1989—Apr 30	8½	Apr 30/82		119,080,000	25,280,000		**144,360,000**	25,280,000	29,880,000
Swiss francs—									
(3) 1989—Mar 20	3⅝	Mar 20/79		188,443,200	37,850,400	8,565,600	**217,728,000**	29,284,800	36,379,200
1992—May 10	5¼	May 10/84		142,760,000	30,040,000		**172,800,000**	30,040,000	37,160,000
				331,203,200	*67,890,400*	*8,565,600*	***390,528,000***	*59,324,800*	*73,539,200*
Japanese yen—									
(3) 1991—Feb 20	6⅛	Feb 20/86		629,120,000		94,067,927	**535,052,073**	- 94,067,927	629,120,000
(4) 1993—July 23	5⅝	July 23/86			692,968,674		**692,968,674**	692,968,674	
				629,120,000	*692,968,674*	*94,067,927*	***1,228,020,747***	*598,900,747*	*629,120,000*
Account without current transactions									- 340,900,000
Total marketable bonds (foreign currencies)				5,889,888,320	786,139,074	807,582,247	**5,868,445,147**	- 21,443,173	3,773,071,520
Total				86,956,685,320	19,294,902,074	5,957,232,247	**100,294,355,147**	13,337,669,827	15,583,653,520

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.

[3] Subject to redemption before maturity.

[4] While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Table 12.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 12.3

CANADA SAVINGS BONDS

								Net increase or decrease (-)	
Maturity date	%	Issue date	Series	April 1/1986	Issues	Retirements	March 31/1987	1987	1986
				$	$	$	$	$	$
1986 Nov 1	10½	1977-78	S32	383,191,500		383,191,500		- 383,191,500	- 16,866,200
1986 Nov 1	10½	1979-80	S34	1,927,183,200		1,927,183,200		- 1,927,183,200	- 93,493,300
1987 Nov 1	10½	1980-81	S35	1,299,241,700		59,455,500	**1,239,786,200**	- 59,455,500	- 62,484,500
1988 Nov 1	10½	1981-82	S36	7,241,620,900		389,842,900	**6,851,778,000**	- 389,842,900	- 514,438,200
1989 Nov 1	10-8½	1982-83	S37	6,123,117,600		510,280,200	**5,612,837,400**	- 510,280,200	- 820,180,800
1990 Nov 1	10-8½-7¼	1983-84	S38	6,563,037,600		746,544,500	**5,816,493,100**	- 746,544,500	- 1,115,806,600
1991 Nov 1	10-8½-7¼	1984-85	S39	8,383,278,900		1,365,346,200	**7,017,932,700**	- 1,365,346,200	- 3,794,746,106
1992 Nov 1	10-8½-7¼	1985-86	S40	12,323,963,600		3,145,057,500	**9,178,906,100**	- 3,145,057,500	12,323,963,600
1993 Nov 1	7¼	1986-87	S41[1]		9,227,473,514	635,563,014	**8,591,910,500**	8,591,910,500	
Accounts without current transactions									- 3,620,743,350
Total				44,244,635,000	9,227,473,514	9,162,464,514	**44,309,644,000**	65,009,000	2,285,204,544

[1] S41 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 12.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 12.4

SPECIAL NON-MARKETABLE BONDS

					Net increase or decrease (-)	
	April 1/1986	Issues	Retirements	March 31/1987	1987	1986
	$	$	$	$	$	$
Canada Pension Plan Investment Fund--						
Matured 1986-87	1,792,000		1,792,000		- 1,792,000	
Maturing 1987-88	3,814,000			**3,814,000**		
1988-89	5,607,000			**5,607,000**		
1989-90	4,059,000			**4,059,000**		
1990-91	5,447,000			**5,447,000**		
1991-92	6,540,000			**6,540,000**		
1992-93	7,112,000			**7,112,000**		
1993-94	7,907,000			**7,907,000**		
1994-95	9,087,000			**9,087,000**		
1995-96	10,217,000			**10,217,000**		
1996-97	10,651,000			**10,651,000**		
1997-98	11,351,000			**11,351,000**		
1998-99	12,015,000			**12,015,000**		
1999-2000	17,709,000			**17,709,000**		
2000-01	22,971,000			**22,971,000**		
2001-02	17,622,000			**17,622,000**		
2002-03	17,414,000			**17,414,000**		
2003-04	17,259,000			**17,259,000**		
2004-05	16,661,000			**16,661,000**		
2005-06	239,955,000			**239,955,000**		239,955,000
2006-07		1,352,282,000		**1,352,282,000**	1,352,282,000	
Account without current transactions						- 102,000
Total	445,190,000	1,352,282,000	1,792,000	**1,795,680,000**	1,350,490,000	239,853,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1987 consists of $30,600 million in three-month bills; $31,000 million in six-month bills; and, $15,350 million in 364-day bills.

Table 12.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 12.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1986	8,200	4,200	1,000	13,400	6,500	4,700	900	12,100	1,300
May	11,150	5,900	1,500	18,550	10,200	4,650	1,350	16,200	2,350
June	7,850	3,800	1,000	12,650	8,050	2,850	900	11,800	850
July	7,650	3,600	1,000	12,250	8,200	3,350	900	12,450	- 200
August	11,200	5,700	1,000	17,900	11,150	5,350	900	17,400	500
September	8,200	4,200	1,000	13,400	7,850	4,300	900	13,050	350
October	10,850	5,500	3,750	20,100	9,900	5,400	1,350	16,650	3,450
November	8,800	4,500	1,550	14,850	8,950	4,700	3,650	17,300	- 2,450
December	8,850	4,500	1,150	14,500	8,200	3,800	900	12,900	1,600
January, 1987	10,950	5,700	1,700	18,350	10,850	4,750	1,000	16,600	1,750
February	9,950	5,550	2,700	18,200	8,800	4,550	1,750	15,100	3,100
March	9,700	5,250	1,500	16,450	8,850	4,200	1,000	14,050	2,400
	113,350	58,400	18,850	190,600	107,500	52,600	15,500	175,600	15,000
Balance at April 1, 1986									61,950
Balance at March 31, 1987									**76,950**

Notes and Loans

These accounts record borrowings made under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. They also record the borrowings of Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc) which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balances at March 31, 1987 consist of:

—$1,750,000,000 US ($2,284,625,000 Cdn) five year loans from international banks;

—$255,000,000 US ($332,902,500 Cdn) in notes assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc);

—300,000,000 SF ($259,200,000 Cdn) three year loan, 300,000,000 SF ($259,200,000 Cdn) five year loan, and 200,000,000 SF ($172,800,000 Cdn) six year loan, from Swiss banks; and,

—200,000,000,000 Yen ($1,787,800,000 Cdn) eight year loans, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1987.

Table 12.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 12.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1986	Issues[1]	Retirements[1]	March 31/1987	Net increase or decrease (-)	
							1987	1986
			$	$	$	$	$	$
Payable in Canadian currency—								
Account without current transactions								- 100,000,000
Payable in foreign currencies—								
United States dollars—								
Notes payable to—								
American banks	various	various	628,110,000		628,110,000		- 628,110,000	- 735,490,000
Canadian banks	various	various	1,605,170,000		1,605,170,000		- 1,605,170,000	1,059,730,000
Debts assumed from Canadair Financial Corporation Inc	various	various	355,929,000		23,026,500	**332,902,500**	- 23,026,500	- 661,047,000
1987—June 16	14⅛	June 16/82	1,046,850,000		67,725,000	**979,125,000**	- 67,725,000	24,150,000
1988—Oct 27	10⅞	Oct 27/83	697,900,000		45,150,000	**652,750,000**	- 45,150,000	16,100,000
1990—Mar 22	11½	Mar 22/85	697,900,000		45,150,000	**652,750,000**	- 45,150,000	16,100,000
			5,031,859,000		*2,414,331,500*	***2,617,527,500***	*- 2,414,331,500*	*- 280,457,000*
Swiss francs—								
1987—Mar 8	7¼	Mar 8/82	285,520,000		285,520,000		- 285,520,000	74,320,000
Nov 15	4⅞	May 15/84	214,140,000	45,060,000		**259,200,000**	45,060,000	55,740,000
1989—May 3	5⅝	May 3/84	214,140,000	45,060,000		**259,200,000**	45,060,000	55,740,000
1990—May 15	5¼	May 15/84	142,760,000	30,040,000		**172,800,000**	30,040,000	37,160,000
			856,560,000	*120,160,000*	*285,520,000*	***691,200,000***	*- 165,360,000*	*222,960,000*
Japanese yen—								
(2) 1989—Feb 19	7.1	Feb 19/79	184,410,800		184,410,800		- 184,410,800	14,799,050
(2) 1992—July 31	7.9	July 31/84	943,680,000	129,000,000		**1,072,680,000**	129,000,000	290,280,000
(2) 1993—Nov 27	7	Nov 27/85	629,120,000	86,000,000		**715,120,000**	86,000,000	629,120,000
(2) 1999—Feb 19	7½	Feb 19/79	275,240,000		275,240,000		- 275,240,000	84,665,000
			2,032,450,800	*215,000,000*	*459,650,800*	***1,787,800,000***	*- 244,650,800*	*1,018,864,050*
Total notes and loans (foreign currencies)			7,920,869,800	335,160,000	3,159,502,300	**5,096,527,500**	- 2,824,342,300	961,367,050
Total			7,920,869,800	335,160,000	3,159,502,300	**5,096,527,500**	- 2,824,342,300	861,367,050

(1) Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.
(2) Subject to redemption before maturity.

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term U.S. funds and have the following characteristics:

—issued at a discount in lieu of interest payments;

—term to maturity of not more than 270 days;

—transferable; and,

—bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 1987.

Table 12.7 presents a monthly summary of Canada bill issues and redemptions.

TABLE 12.7

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	$	$	$
April, 1986			
May			
June			
July			
August			
September			
October	878,084,666		878,084,666
November	378,999,594	17,156,900	361,842,694
December	274,395,840	219,121,203	55,274,637
January, 1987	520,828,994	644,024,670	- 123,195,676
February	448,911,373	379,450,301	69,461,072
March	386,177,204	553,823,349	- 167,646,145
	2,887,397,671	1,813,576,423	1,073,821,248
Exchange valuation adjustment at March 31, 1987			- 28,463,011
Balance at March 31, 1987			**1,045,358,237**

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 12.8 sets out unmatured debt at March 31, for each of the years 1982-83 to 1986-87 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 12.8

UNMATURED DEBT AS AT MARCH 31, FROM 1983 TO 1987, WITH THE AVERAGE RATE OF INTEREST THEREON

			Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1987	100,294	10.90	44,309	8.35	1,796	10.00	76,950	7.87	5,097	9.82	1,045	5.81	229,491	9.34
1986	86,957	11.44	44,245	10.12	445	11.08	61,950	10.13	7,920	9.14			201,517	10.66
1985	71,373	11.76	41,960	11.25	205	10.81	52,300	10.89	7,059	9.86			172,897	11.31
1984	58,994	11.55	38,204	9.85	189	10.59	41,700	9.94	3,039	10.43			142,126	10.59
1983	51,713	11.18	32,641	12.00	171	10.48	29,125	10.15	1,825	10.19			115,475	11.14

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 12.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1982-83 to 1986-87 inclusively.

TABLE 12.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1987	9.89	6.80	6.80
1986	11.85	8.52	10.19
1985	13.01	9.41	10.40
1984	10.53	9.02	10.53
1983	16.34	9.13	9.17
Six-month bills—			
1987	9.67	6.94	6.94
1986	11.59	8.75	10.19
1985	13.81	9.49	10.71
1984	11.20	8.88	11.00
1983	16.82	9.00	9.52
Other bills—			
1987	9.66	7.13	7.19
1986	10.96	8.38	9.89
1985	14.25	9.79	11.63
1984	11.67	8.91	11.67
1983	17.08	9.10	9.58

Maturity of Government Debt

Table 12.10 presents total unmatured debt arranged in order of maturity.

TABLE 12.10

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans		Canada bills		Total	
Maturity	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1988	8,235	11.10	1,240	10.50	76,950	7.87	1,304	12.59	1,045	5.81	88,774	8.25
1989	5,648	9.20	6,852	10.50			653	10.88			13,153	9.96
1990	8,606	11.15	5,613	8.50			1,140	10.37			15,359	10.12
1991	7,236	10.37	5,816	7.75			173	5.13			13,225	9.15
1992	7,255	11.02	7,018	7.75							14,273	9.41
1993/97	31,574	10.88	17,770	7.75			1,827	7.56			51,171	9.67
1998/2002	8,439	11.19									8,439	11.19
2003/07	15,751	11.50									15,751	11.50
2008/12	7,550	10.57									7,550	10.57
	100,294	10.90	44,309	8.35	76,950	7.87	5,097	9.82	1,045	5.81	227,695	9.33
Less: Government's own holdings	22	8.12	858	7.75							880	7.76
	100,272	10.90	43,451	8.36	76,950	7.87	5,097	9.82	1,045	5.81	226,815	9.34

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 12.11.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 12.11 presents the information required by Section 40 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 12.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1986	Issues/ Borrowings	Retirements	March 31/1987
Unmatured debt of the Government of Canada[1]	200,784	220,494	194,463	226,815
Borrowings of Crown corporations designated as agents of Her Majesty[2]	14,623	52,915	51,771	15,767
Total	215,407	273,409	246,234	242,582

[1] Details can be found in this section.
[2] Details can be found in Section 8 (Table 8.7) of this volume.

SECTION 13

1986-87
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

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OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—cash in transit;
—cash;
—fixed assets; and,
—accumulated deficit.

Cash in Transit

Table 13.1 presents a summary of the balances and transactions for cash in transit.

TABLE 13.1

CASH IN TRANSIT

	April 1/1986	Credits	Charges	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	$	$	$
Cash in hands of collectors and in transit	1,596,313,103	1,596,313,103	1,379,192,187	**1,379,192,187**	– 217,120,916	– 202,832,576
Moneys received after March 31 but applicable to the current year	96,143,963	96,143,963	89,172,972	**89,172,972**	– 6,970,991	12,727,797
Total	1,692,457,066	1,692,457,066	1,468,365,159	**1,468,365,159**	– 224,091,907	– 190,104,779

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 13.2 presents a summary of the balances and related transactions in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, West German marks, and Japanese yen.

TABLE 13.2

CASH

	April 1/1986	Receipts	Disbursements	March 31/1987	Net increase or decrease (–) 1987	Net increase or decrease (–) 1986
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian currency	4,565,881,925	360,095,683,032	360,182,968,426	**4,478,596,531**	– 87,285,394	– 1,212,889,485
Foreign currencies	154,133,686	4,110,087,074	4,142,105,215	**122,115,545**	– 32,018,141	105,362,330
Special deposits	24,258,012	842,515,883	849,571,915	**17,201,980**	– 7,056,032	– 5,808,848
Total	4,744,273,623	365,048,285,989	365,174,645,556	**4,617,914,056**	– 126,359,567	– 1,113,336,003

Receiver General current deposits

The monthly balances of Canadian and foreign currency deposits for the last five years are presented in the following tables:

TABLE 13.3

CASH IN CANADIAN CURRENCY DEPOSITS
(in millions of dollars)

At end of month of	Year ended March 31 1987	1986	1985	1984	1983
April	**3,491**	3,268	3,611	5,483	3,118
May	**4,874**	3,989	3,648	6,997	4,855
June	**2,951**	2,747	2,716	4,787	5,124
July	**3,190**	2,437	2,710	4,737	3,329
August	**2,474**	3,634	1,664	3,191	2,126
September	**1,658**	4,527	2,334	2,699	1,664
October	**5,104**	6,449	2,796	3,643	2,879
November	**2,141**	10,566	5,291	8,522	8,483
December	**3,343**	5,599	3,325	7,300	7,476
January	**3,123**	3,953	4,001	6,892	5,516
February	**4,075**	4,993	5,691	6,460	4,636
March	**4,479**	4,566	5,779	6,329	4,193

TABLE 13.4

CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Year ended March 31 1987	1986	1985	1984	1983
April	**73**	30	50	16	42
May	**82**	29	34	29	15
June	**71**	37	33	35	33
July	**83**	44	46	31	39
August	**83**	72	44	42	34
September	**63**	72	36	44	24
October	**57**	43	15	42	27
November	**81**	36	27	44	29
December	**105**	90	41	35	48
January	**79**	84	34	22	22
February	**73**	86	24	15	22
March	**122**	154	49	54	28

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Revenue and Expenditure and Accumulated Deficit is published in Section 2 of this volume.

A five year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets, is presented as follows:

TABLE 13.5

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* total financial assets	Accumulated deficit Amount	Increase or decrease (−)
1987	**302,744**	**38,643**	**264,101**	**30,605**
1986	269,286	35,790	233,496	34,404
1985	237,112	38,020	199,092	38,324
1984	199,497	38,729	160,768	32,399
1983	166,203	37,834	128,369	27,816

OTHER INFORMATION

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service of Canada, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act. Corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act, are excluded from this definition. Information regarding contingent liabilities of Crown corporations can be found in Table 8.10—"Contingent Liabilities of Crown Corporations", while details of their borrowings can be found in Tables 8.7 and 8.8—"Borrowings by Agent Crown Corporations" and "Borrowings by Crown Corporations" respectively. Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 13.7 of this section.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 18 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 13.6

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1987

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	350,000,000	76,155,273[2]	8.3
Loans to Nanisivik Mines Ltd by the Canada Mortgage and Housing Corporation, for the development of a town at Strathcona Sound, Baffin Island	4,570,000	1,700,590	
	354,570,000	*77,855,863*	
From other than agents[3]—			
Guarantee programs of the Government—			
Canada Student Loans Act	4,282,466,670	2,195,028,995	4.4
Small Businesses Loans Act	725,143,000[4]	515,120,062	7.2
Farm Improvement Loans Act	327,247,966[4]	126,187,690	0.6
Advance Payments for Crops Act	400,000,000	107,960,103	0.1
Enterprise development program, Canadian Industrial Renewal Board and Atlantic enterprise program	1,135,543,250	18,824,837[5]	20.5
Fisheries Improvement Loans Act	25,945,355[4]	9,773,040	18.6
Regional Development Incentives Act	5,902,000	5,061,000	21.7
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	726,375,000[6]	250,062,710[6]	2.8
Loans to Indians by approved lenders for on-reserve housing	[7]	221,091,950[2]	0.5
Loans to foreign borrowers for goods or services purchased from Canadian exporters	8,000,000[8]	8,000,000	
Indian economic development	7,344,556	2,805,353[2]	25.0
Loans to promote the commercial activities of Eskimos	5,000,000	1,373,956[9]	
	7,648,967,797	*3,461,289,696*	
Other explicit loan guarantees—			
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	230,000,000	198,560,649	
Loans to Marine Industries Limited for acquisition of assets	40,000,000	40,000,000	
Loans to Versitile Pacific Shipyards Inc for company operations	13,000,000	[10]	
Loans to Curragh Resources Corporation for company operations	11,475,000	11,475,000	
Loans for the restructuring of Maislin Industries Ltd	11,096,750[6]	11,096,750[6][11]	
Loans to the Ottawa Civil Service Recreation Association	2,000,000	112,500	
Loans for the financing of Cheticamp Fishermen's Co-operative Society Ltd	360,000	209,093	
	307,931,750	*261,453,992*	

TABLE 13.6

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1987—*Concluded*

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)[1]
	$	$	%
Insurance programs of the Government—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act[12]	675,000,000	641,068,858	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	7,000,000,000[13]	369,000,000	
Insurance under the Fishing Vessel Insurance Plan[14]	11,081,735	429,860,000	
	7,686,081,735	*1,439,928,858*	
Other explicit guarantees—			
Guarantees under the Prairie Grain Advance Payments Act	262,813,557	262,813,557	(15)
Guarantees under the Agriculture Products Co-operative Marketing Act	78,037,982	78,037,982	
Guarantee against damage or loss that may be occasioned by a leased aircraft	638,346[16]	638,346	
	341,489,885	*341,489,885*	
Total explicit guarantees	16,339,041,167	5,582,018,294	
PENDING AND THREATENED LITIGATION		2,640,348,476[6][17]	
Total[18]		8,222,366,770	

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[1] Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees for the same period computed as at March 31, 1987. In some situations where historical data is not readily available, departmental estimates have been used.

[2] Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, $51,658,383; for Indian economic development, $414,579. As at March 31, 1987, no loans had been issued for these amounts.

[3] Letters of comfort have been issued by the Minister of Finance to the Bank of Canada with respect to funds advanced or guarantees provided by the Bank of Canada to the Bank for International Settlements (BIS). The letters pertain to BIS standby credit facilities in favour of the International Monetary Fund (IMF) and a short-term bridge financing operation in favour of Argentina. The Government's potential liability and actual exposure on behalf of the IMF at March 31, 1987 amounted to 171.6 million Special Drawing Rights ($220,600,000 US) and $30,000,000 US to Argentina.

[4] The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

[5] Includes $1,786,474 attributable to the Canadian Industrial Renewal Board and $2,930,800 to the Atlantic enterprise program.

[6] Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of statement.

[7] Authorized limit for loan guarantees for on-reserve housing totals $350,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

[8] The Export Development Act (EDA) authorizes the Export Development Corporation (EDC) to make various loans and commitments to foreign borrowers on behalf of the Government of Canada to a maximum limit of $6 billion net of repayments. Included within this limit are outstanding loans made by other lenders who have recourse against EDC in the event of default by the borrower. Accordingly, the authorized limit for lenders with recourse in loans receivable will equate to the actual amount of contingent liability reported in accordance with the requirements of the EDA.

[9] Includes committed guarantees for loans not yet issued by the lender in the amount of $12,000 as at March 31, 1987.

[10] Authority has been provided but the loan agreement was not signed as at March 31, 1987.

[11] Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $18,500,000 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Government will be called upon to make a final payment of $7,000,000 US to settle remaining obligations to creditors when certain issues are settled in US Bankruptcy Court.

[12] There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations, 9 of which are active, as at March 31, 1987.

[13] The Export Development Act specifies that EDC may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of $7 billion, the authorized limit.

[14] The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen to meet abnormal capital losses. A specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances to the fund by the Government, such advances not to exceed $150,000 at any time. The fund is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1987, the insured value of vessels under the Plan amounted to $429,860,000; the balance of the fund was $10,931,735 and outstanding claims against the fund totalled $1,050,000.

[15] Less than 0.1%.

[16] The Defence Production Act enables the Minister of the Department of Supply and Services to purchase or otherwise acquire defence supplies to the extent of $100 million in excess of receipts credited to the Defence Production Revolving Fund unless otherwise authorized by Parliament. Accordingly, the authorized limit of this item will equate to the actual amount of contingent liability reported in accordance with total commitments authorized under the Defence Production Act up to the total approved limit.

[17] Includes $1.7 billion related to native statutory and treaty obligations. This amount represents plaintiffs' claims in 46 litigation cases. There are another 96 cases and settlements of Native Land claims currently under negotiation, for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable.

[18] Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Two departments reported contingent gains as at March 31, 1987 but an estimate of the amounts involved could not be determined.

Insurance Programs of Agent Crown Corporations

At present, three Crown corporations operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, two of the Crown corporations have required loans or other funding from the Government to meet obligations.

Information presented in Table 13.7 has not been audited since the three corporations have financial years other than March 31, 1987. Financial statements of these corporations may be found in Volume III of the Public Accounts.

In Table 13.7, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 13.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT CROWN CORPORATIONS
AS AT MARCH 31, 1987
(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]						Export Development Corporation[3]	
			Mortgage Insurance Fund		Home Improvement Loan Fund		Rental Guarantee Fund			
	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86	1986-87	1985-86
Insurance in force as at reporting date	200,277	183,719	40,299	38,413	1	1	N/A	N/A	2,644	2,519
Opening balance of Fund	– 1,259	– 827	– 472	– 812	1	8	11	27	32	24
Revenue for the year—										
Premiums	217	58	114	92				1	8	6
Investment income	3	3	17	11						
Appropriations				248						
Other revenue	5									
Total revenue	225	61	131	351	[4]	[4]	[4]	1	8	6
Expenses for the year—										
Loss on claims	145	420	41	– 32				– 2	6	– 2
Interest on loans	82	56								
Administrative	8	17	36	43						
Funds returned to Government						7		19		
Total expenses	235	493	77	11		7	[4]	17	6	– 2
Net income/loss (–) for the year	– 10	– 432	54	340		– 7		– 16	2	8
Closing balance of Fund	– 1,269	– 1,259	– 418	– 472	1	1	11	11	34	32
Net claims during the year[5]	107	854	– 26	170	[4]	[4]			2	3
Five year average of net claims paid	192	229	67	77	[4]	[4]			6	6

N/A—Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded in part by loans from the Government of $1,203 million at March 31, 1987 ($935 million at March 31, 1986). Recently, the CDIC Act was amended to increase premiums paid by member institutions from 1/30 of 1% to 1/6 of 1% of insured deposits. In addition, the Government is continuing to explore other alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the Government's accounts for the losses experienced by CDIC.

[2] Canada Mortgage and Housing Corporation administers three funds of which only the Mortgage Insurance Fund (MIF) is active. The MIF provides insurance, for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, all to make housing more accessible for Canadians.

Although the balance of the Fund is currently inadequate to meet future claims in respect to business in force, an actuarial study of the MIF in 1985 indicated that business undertaken since February 1985 is being written on a break-even basis. The actuarial deficiency ($454.3 million as of September 30, 1986) will be reflected in the Government's accounts only to the extent that additional funding of the deficiency from parliamentary appropriations may be required.

[3] The Export Development Corporation (EDC) provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for any future claims based on previous claims experience.

[4] Less than $500,000.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Capital Leases

Table 13.8 provides details of commitments under capital lease arrangements which are summarized in Note 16 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 13.9 presents commitments under capital lease arrangements in order of maturity. Table 13.10 presents details of purchase options exercised during the year.

TABLE 13.8

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS
(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1987			
						Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Communications									
Cyber computer (a)	Sept 9, 1985	4	880	1,083	8.7	656	89		567
Cyber computer (b)	Feb 2, 1986	4	1,458	1,906	10.5	1,434	270		1,164
			2,338	2,989		2,090	359		1,731
Employment and Immigration									
Electronic data processing equipment, Phase IV	Oct 12, 1982	5	2,069	3,387	18.0	629	81		548
Energy, Mines and Resources									
Office electronic data processing equipment	Oct 1, 1985	5.4	758	1,038	7.9	849	150		699
Science Center System	Oct 1, 1986	3	515	651	12.0	555	104		451
HP 3000 (a)	May 1, 1984	5	401	549	11.0	301	58		243
Resource computing system	Apr 1, 1984	5	348	398	4.7	177	13		164
			2,022	2,636		1,882	325		1,557
Fisheries and Oceans									
HP 3000—Halifax	Jan 31, 1985	5	470	686	13.4	409	90		319
Indian Affairs and Northern Development									
Hewlett Packard computers	July 1, 1986	4.75	5,319	6,699	8.5	6,083	1,052		5,031
National Revenue									
Electronic data processing equipment	Jan 1, 1986	3	590	842	18.5	537	119		418
Public Works									
Charlottetown, DVA Building	Apr 1, 1984	35	15,600	78,365	14.2[2]	71,648	56,122		15,526
Guy Favreau Building, Montreal	Dec 1, 1983	35	87,600	422,950	12.7[2]	385,524	298,361		87,163
240 Sparks St, CD Howe Building	Jan 1, 1979	35	63,703	213,500	9.1[2]	163,175	102,792		60,383
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.4[2]	153,989	97,196		56,793
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.2[2]	68,413	43,700		24,713
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	9.7[2]	422,094	281,479		140,615
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.6[2]	46,125	36,556		9,569
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.2[2]	179,834	141,061		38,773
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	11.8[2]	19,695	14,778		4,917
			453,002[1]	1,860,528		1,510,497	1,072,045		438,452
Regional Industrial Expansion									
Mini computers	Jan 1, 1986	4.9	1,826	2,270	8.0	1,830	298		1,532
Secretary of State									
Electronic data processing equipment	Mar 1, 1985	3	354	448	12.7	137	15		122
Electronic data processing equipment	Jan 1, 1984	4.25	729	1,093	17.5	258	38		220
			1,083	1,541		395	53		342
Total			468,719	1,881,578		1,524,352	1,074,422		449,930

[1] Estimated fair value.

[2] Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

TABLE 13.9

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY
(in thousands of dollars)

	Payments due in											
Department and agency	1988	1989	1990	1991	1992	1993 to 1997	1998 to 2002	2003 to 2007	2008 to 2012	2013 to 2017	2018 to 2022	Total
Communications												
Remaining payments	674	674	742									2,090
Imputed interest	172	129	58									359
Net commitments	502	545	684									1,731
Employment and Immigration												
Remaining payments	629											629
Imputed interest	81											81
Net commitments	548											548
Energy, Mines and Resources												
Remaining payments	599	597	429	257								1,882
Imputed interest	145	101	60	19								325
Net commitments	454	496	369	238								1,557
Fisheries and Oceans												
Remaining payments	128	128	153									409
Imputed interest	43	31	16									90
Net commitments	85	97	137									319
Indian Affairs and Northern Development												
Remaining payments	1,640	1,653	1,653	1,137								6,083
Imputed interest	427	325	212	88								1,052
Net commitments	1,213	1,328	1,441	1,049								5,031
National Revenue												
Remaining payments	243	294										537
Imputed interest	85	34										119
Net commitments	158	260										418
Public Works												
Remaining payments	50,219	50,219	50,219	50,219	50,219	251,095	251,095	251,095	251,772	171,679	82,666	1,510,497
Imputed interest	47,655	47,398	47,113	46,802	46,456	225,725	209,877	183,678	137,594	64,027	15,720	1,072,045
Net commitments	2,564	2,821	3,106	3,417	3,763	25,370	41,218	67,417	114,178	107,652	66,946	438,452
Regional Industrial Expansion												
Remaining payments	501	501	501	327								1,830
Imputed interest	123	92	59	24								298
Net commitments	378	409	442	303								1,532
Secretary of State												
Remaining payments	395											395
Imputed interest	53											53
Net commitments	342											342
Summary												
Remaining payments	55,028	54,066	53,697	51,940	50,219	251,095	251,095	251,095	251,772	171,679	82,666	1,524,352
Imputed interest	48,784	48,110	47,518	46,933	46,456	225,725	209,877	183,678	137,594	64,027	15,720	1,074,422
Net commitments	6,244	5,956	6,179	5,007	3,763	25,370	41,218	67,417	114,178	107,652	66,946	449,930

TABLE 13.10

CAPITAL LEASES—PURCHASE OPTIONS EXERCISED DURING THE YEAR
(in thousands of dollars)

	Original lease plan				Values upon exercise of purchase option					
Department and agency identification of capital leases	Total minimum lease payments including final purchase options	Imputed interest	Executory costs	Net commitments	Total minimum lease payments including purchase options exercised	Imputed interest	Net minimum lease payments	Executory costs	Purchase options exercised	Market or appraisal value of acquisition
Employment and Immigration										
Phase IV micros	928	346		582	787	226	158		403	N/A
Energy, Mines and Resources										
Vax processing unit	880	410		470	700	287	177		236	N/A
Total	1,808	756		1,052	1,487	513	335		639	

N/A—Not applicable.

SECTION 14

1986-87
PUBLIC ACCOUNTS

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Volume

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Receiver General for Canada
Hon. Michel Côté

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1987

Volume II

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VOLUME II (PART I)

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates and approved by Appropriation Acts;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending autorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending autorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*
  Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriation (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1 presents the source and disposition of budgetary authorities by ministry

Table 2 presents the source and disposition of non-budgetary authorities by ministry

Table 3 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Table 4 presents expenditure by ministry and by envelope

Table 5 presents expenditure by ministry and by standard object

Table 6 presents revenue by ministry and by main classification

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 28)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment

- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 1, 2 and 3) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table* 5 in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table* 6 in Section 1.

SECTION 1

1986-87
PUBLIC ACCOUNTS

Summary Tables

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TABLE 1

General Summary
Budgetary (Expenditure)

Table 1 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture**					
24,663	1,706,372	618,674	860	2,350,569		Department	2,303,174	24,047	(1,308)	24,656	1,754,378
...	4,554	...	...	4,554		Canadian Dairy Commission	4,442	112	...	...	3,773
...	19,701	...	...	19,701		Canadian Livestock Feed Board	17,156	2,545	...	...	16,771
...	...	5,000	...	5,000		Farm Credit Corporation	5,000	...	...	...	...
24,663	**1,730,627**	**623,674**	**860**	**2,379,824**		**Total Ministry**	**2,329,772**	**26,704**	**(1,308)**	**24,656**	**1,774,922**
					3	**Communications**					
16,664	265,225	12,207	(184)	293,912		Department	270,061	7,325	...	16,526	263,023
...	74,011	11,470	...	85,481		Canada Council	85,481	...	...	...	74,244
...	869,523	...	...	869,523		Canadian Broadcasting Corporation	855,101	14,422	...	...	857,347
...	77,810	29,050	53,078	159,938		Canadian Film Development Corporation	85,972	73,966	...	...	75,928
...	25,702	...	632	26,334		Canadian Radio-television and Telecommunications Commission	25,988	346	...	...	25,030
...	15,038	...	...	15,038		National Arts Centre Corporation	14,828	210	...	...	16,574
988	64,476	...	(942)	64,522		National Film Board	61,222	261	...	3,039	65,075
...	31,413	3,380	2,002	36,795		National Library	36,135	660	...	...	31,859
1,042	77,153	4,072	2,946	85,213		National Museums of Canada	85,602	1	(1,374)	984	73,912
...	42,315	6,380	1,899	50,594		Public Archives	53,351	...	(2,757)	...	40,095
18,694	**1,542,666**	**66,559**	**59,431**	**1,687,350**		**Total Ministry**	**1,573,741**	**97,191**	**(4,131)**	**20,549**	**1,523,087**

					4	**Consumer and Corporate Affairs**					
...	165,740	...	5,245	170,985		Department	159,809	11,176	...	...	154,938
...	121,000	313,000	(3,019)	430,981		Canada Post Corporation	430,981	(1)	...	...	355,014
...	...	1,400	...	1,400		Competition Tribunal	993	407	...	...	...
...	1,133	115	190	1,438		Restrictive Trade Practices Commission	1,362	76	...	...	1,420
...	6,935	...	...	6,935		Standards Council of Canada	6,935	...	...	...	5,424
...	**294,808**	**314,515**	**2,416**	**611,739**		**Total Ministry**	**600,080**	**11,659**	**...**	**...**	**516,796**
					5	**Employment and Immigration**					
...	4,728,716	114,617	190,480	5,033,813		Department/Canada Employment and Immigration Commission	4,862,810	171,003	...	...	4,711,332
...	4,667	4,266	52	8,985		Immigration Appeal Board	7,892	1,093	...	...	4,583
...	**4,733,383**	**118,883**	**190,532**	**5,042,798**		**Total Ministry**	**4,870,702**	**172,096**	**...**	**...**	**4,715,915**
					6	**Energy, Mines and Resources**					
21,443	1,625,164	...	478,784	2,125,391		Department	1,532,493	541,566	...	51,332	2,228,703
...	23,129	...	198	23,327		Atomic Energy Control Board	22,294	1,033	...	...	20,725
...	215,844	2,400	...	218,244		Atomic Energy of Canada Limited	217,581	663	...	...	275,121
...	26,484	...	290	26,774		National Energy Board	25,565	1,209	...	...	25,055
18,205	...	...	...	18,205		Petro-Canada	...	...	...	18,205	...
...	56,900	...	...	56,900		Petro-Canada International Assistance Corporation	28,648	28,252	...	...	23,800
39,648	**1,947,521**	**2,400**	**479,272**	**2,468,841**		**Total Ministry**	**1,826,581**	**572,723**	**...**	**69,537**	**2,573,404**
...	**745,349**	**3,984**	**18,112**	**767,445**	7	**Environment**	**761,507**	**6,210**	**(272)**	**...**	**700,798**
					8	**External Affairs**					
12,050	819,846	16,397	17,564	865,857		Department	827,928	26,904	(1,290)	12,315	775,893
...	16,095	...	...	16,095		Canadian Commercial Corporation	16,095	...	...	...	15,826
...	3,000	...	...	3,000		Canadian Institute for International Peace and Security	3,000	...	...	...	2,500
...	1,923,566	(1)	189	1,923,755		Canadian International Development Agency	1,900,755	23,000	...	...	1,268,674
...	4,200	...	...	4,200		International Centre for Ocean Development	4,000	200	...	...	...
...	95,000	5,000	...	100,000		International Development Research Centre	100,000	...	...	...	86,000
...	3,495	...	27	3,522		International Joint Commission	3,438	84	...	...	3,181
12,050	**2,865,202**	**21,397**	**17,780**	**2,916,429**		**Total Ministry**	**2,855,216**	**50,188**	**(1,290)**	**12,315**	**2,152,074**

TABLE 1

General Summary
Budgetary (Expenditure)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					9	Finance					
83,940	32,802,108	286,375	(376,085)	32,796,338		Department	32,716,926	1,017	...	78,395	31,852,864
...	44,543	...	439	44,982		Auditor General	44,210	772	...	...	42,433
...	27,673	...	(2,306)	25,367		Insurance	23,983	1,384	...	...	24,467
...	2,601	64	273	2,938		Tariff Board	2,844	94	...	...	2,946
83,940	**32,876,925**	**286,439**	**(377,679)**	32,869,625		**Total Ministry**	32,787,963	**3,267**	...	**78,395**	**31,922,710**
...	**555,335**	**11,677**	**14,621**	581,633	10	Fisheries and Oceans	578,859	**2,774**	...	...	**634,424**
...	**6,664**	**895**	**42**	7,601	11	Governor General	7,588	**13**	...	...	**6,285**
7,409	**2,434,798**	**208,226**	**23,311**	2,673,744	12	**Indian Affairs and Northern Development**	2,645,524	**22,601**	...	**5,619**	**2,375,936**
					13	Justice					
...	164,011	18,259	5,200	187,470		Department	177,311	10,159	...	...	131,701
...	9,832	432	96	10,360		Canadian Human Rights Commission	9,497	863	...	...	8,802
...	107,558	4,600	251	112,409		Commissioner for Federal Judicial Affairs	112,296	113	...	...	106,605
...	9,839	557	90	10,486		Federal Court of Canada	9,883	603	...	...	8,521
...	4,799	...	24	4,823		Law Reform Commission of Canada	4,245	578	...	...	4,533
...	3,479	...	146	3,625		Offices of the Information and Privacy Commissioners of Canada	3,614	11	...	...	3,183
...	6,452	547	200	7,199		Supreme Court of Canada	7,141	58	...	...	6,419
...	3,670	...	25	3,695		Tax Court of Canada	3,432	263	...	...	3,213
...	**309,640**	**24,395**	**6,032**	**340,067**		**Total Ministry**	**327,419**	**12,648**	...	...	**272,977**

...	130,987	47,557	15,281	193,825	14	**Labour** Department	192,280	1,545	...	...	151,290
...	6,024	50	62	6,136		Canada Labour Relations Board	6,136	(1)	...	...	6,146
...	1,582,300	...	(1,582,300)	...		Canada Mortgage and Housing Corporation(2)	...	...	...	...	...
...	7,736	...	327	8,063		Canadian Centre for Occupational Health and Safety	7,777	286	...	...	6,687
...	**1,727,047**	**47,607**	**(1,566,630)**	**208,024**		**Total Ministry**	**206,193**	**1,831**	**...**	**...**	**164,123**
...	**9,955,000**	**1,161**	**33,004**	**9,989,165**	15	**National Defence**	**9,886,535**	**102,630**	**...**	**...**	**9,167,850**
...	28,058,920	(299,410)	(134,919)	27,624,591	16	**National Health and Welfare** Department	27,612,295	13,427	(1,131)	...	26,198,707
...	161,597	6,303	40	167,940		Medical Research Council	167,934	7	(1)	...	161,330
...	**28,220,517**	**(293,107)**	**(134,879)**	**27,792,531**		**Total Ministry**	**27,780,229**	**13,434**	**(1,132)**	**...**	**26,360,037**
...	451,820	...	14,501	466,321	17	**National Revenue** Customs and Excise	459,059	7,262	...	...	415,283
...	757,123	4,600	28,583	790,306		Taxation	777,034	13,272	...	...	700,265
...	**1,208,943**	**4,600**	**43,084**	**1,256,627**		**Total Ministry**	**1,236,093**	**20,534**	**...**	**...**	**1,115,548**
...	28,375	...	484	28,859	18	**Parliament** The Senate	28,842	17	...	...	27,441
...	167,507	1,145	2,386	171,038		House of Commons	163,386	7,652	...	...	162,937
...	11,173	535	123	11,831		Library of Parliament	11,790	41	...	...	10,653
...	**207,055**	**1,680**	**2,993**	**211,728**		**Total Ministry**	**204,018**	**7,710**	**...**	**...**	**201,031**
...	41,280	6,207	389	47,876	19	**Privy Council** Department	45,710	2,166	...	...	49,662
...	2,894	322	14	3,230		Canadian Intergovernmental Conference Secretariat	3,050	180	...	...	2,870
...	3,293	5,300	1,069	9,662		Chief Electoral Officer	9,628	34	...	...	3,884
...	9,984	...	255	10,239		Commissioner of Official Languages	10,093	146	...	...	9,512
...	8,793	...	170	8,963		Economic Council of Canada	8,771	192	...	...	8,585
...	9,643	...	99	9,742		Public Service Staff Relations Board	8,552	1,190	...	...	8,876
...	876	372	7	1,255		Security Intelligence Review Committee	1,231	24	...	...	1,002
...	**76,763**	**12,201**	**2,003**	**90,967**		**Total Ministry**	**87,035**	**3,932**	**...**	**...**	**84,391**

TABLE 1

General Summary
Budgetary (Expenditure)—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					20	**Public Works**					
204,150	1,293,353	1,237	(29,284)	1,469,456		Department	1,151,751	90,694	...	227,011	1,203,682
...	...	2,300	1,581,620	1,583,920		Canada Mortgage and Housing Corporation[2]	1,454,286	129,634	...	...	1,454,268
...	88,260	...	1,463	89,723		National Capital Commission	62,445	27,278	...	...	81,026
204,150	**1,381,613**	**3,537**	**1,553,799**	**3,143,099**		**Total Ministry**	**2,668,482**	**247,606**	**...**	**227,011**	**2,738,976**
					21	**Regional Industrial Expansion**					
...	1,105,465	(200)	(4,957)	1,100,308		Department	1,165,369	14,712	(79,773)	...	1,060,058
...	...	...	...	...		Canadair Financial Corporation Inc.	...	...	...	...	1,188,166
...	161,561	6,600	...	168,161		Cape Breton Development Corporation	163,882	4,279	...	...	120,099
97,400	37,126	28,000	(37,133)	125,393		Federal Business Development Bank	54,851	1,142	...	69,400	25,929
...	9,403	...	85	9,488		Investment Canada	9,078	410	...	...	10,220
...	...	...	...	...		The de Havilland Aircraft of Canada, Limited	...	...	...	...	50,000
97,400	**1,313,555**	**34,400**	**(42,005)**	**1,403,350**		**Total Ministry**	**1,393,180**	**20,543**	**(79,773)**	**69,400**	**2,454,472**
					22	**Science and Technology**					
...	19,973	1,515	92	21,580		Ministry of State	16,406	5,174	...	...	12,882
...	398,314	9,016	8,802	416,132		National Research Council of Canada	412,859	3,273	...	...	417,021
...	313,750	6,443	86	320,279		Natural Sciences and Engineering Research Council	319,792	487	...	...	310,197
...	2,588	...	38	2,626		Science Council of Canada	2,625	1	...	...	4,302
...	**734,625**	**16,974**	**9,018**	**760,617**		**Total Ministry**	**751,682**	**8,935**	**...**	**...**	**744,402**
					23	**Secretary of State**					
...	3,241,556	(67,465)	(25,592)	3,148,499		Department	3,144,682	3,817	...	...	3,128,623
...	2,447	60	...	2,507		Advisory Council on the Status of Women	2,507	(1)	...	...	2,424
9,292	123,843	...	7,880	141,015		Public Service Commission	124,849	7,031	...	9,135	117,343

...	63,711	6,300	53	70,064		Social Sciences and Humanities Research Council	69,845	219	...	...	63,210
...	2,743	...	27	2,770		Status of Women—Office of the Co-ordinator	2,474	296	...	...	3,109
9,292	**3,434,300**	**(61,105)**	**(17,632)**	**3,364,855**		**Total Ministry**	**3,344,357**	**11,363**	**...**	**9,135**	**3,314,709**
...	189,369	(1)	238	189,607	24	**Solicitor General** Department	140,414	49,193	...	...	119,838
...	113,852	18,992	9	132,853		Canadian Security Intelligence Service	132,256	597	...	...	115,891
...	760,601	...	20,955	781,556		Correctional Service	759,083	22,473	...	...	729,689
...	15,505	...	800	16,305		National Parole Board	15,925	380	...	...	14,784
...	870,261	...	5,160	875,421		Royal Canadian Mounted Police	834,618	40,803	...	...	794,486
...	**1,949,588**	**18,992**	**27,162**	**1,995,742**		**Total Ministry**	**1,882,296**	**113,446**	**...**	**...**	**1,774,688**
248,751	492,293	36,235	20,763	798,042	25	**Supply and Services** Department	553,209	2,101	...	242,732	472,027
...	293,075	...	9,213	302,288		Statistics Canada	300,827	1,461	...	...	208,646
248,751	**785,368**	**36,235**	**29,976**	**1,100,330**		**Total Ministry**	**854,036**	**3,562**	**...**	**242,732**	**680,673**
144,237	2,543,813	(1)	50,521	2,738,571	26	**Transport** Department	2,435,558	146,252	(9,068)	165,829	2,677,230
...	15,602	...	137	15,739		Canadian Aviation Safety Board	15,394	345	...	...	18,164
...	901,582	(18,927)	2,969	885,624		Canadian Transport Commission	883,346	2,278	...	...	680,171
...	...	800	...	800		Civil Aviation Tribunal	654	146	...	...	115
...	3,132	8,600	20	11,752		Grain Transportation Agency Administrator	3,154	8,598	...	...	2,245
...	645	...	...	645		Northern Pipeline Agency	409	236	...	...	861
144,237	**3,464,774**	**(9,527)**	**53,647**	**3,653,131**		**Total Ministry**	**3,338,515**	**157,855**	**(9,068)**	**165,829**	**3,378,786**
...	877,858	...	(395,977)	481,881	27	**Treasury Board** Secretariat	293,562	188,319	...	...	267,524
...	13,025	...	124	13,149		Comptroller General	12,920	229	...	...	11,599
...	...	7,639	2,259	9,898		Privitization and Regulatory Affairs	4,790	5,108	...	...	...
...	**890,883**	**7,639**	**(393,594)**	**504,928**		**Total Ministry**	**311,272**	**193,656**	**...**	**...**	**279,123**
...	**1,614,899**	**(1)**	**7,479**	**1,622,378**	28	**Veterans Affairs**	**1,588,746**	**33,632**	**...**	**...**	**1,536,321**
890,234	**107,007,848**	**1,504,331**	**42,155**	**109,444,568**		**Total Government**	**106,697,621**	**1,918,743**	**(96,974)**	**925,178**	**103,164,458**

(1) Less than $500.

(2) During the year, Canada Mortgage and Housing Corporation was transferred from Labour to Public Works.

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)

Table 2 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	Agriculture					
234,173	...	...	...	234,173		Canadian Dairy Commission	(14,717)	...	...	248,890	(50,795)
60,000	...	...	...	60,000		Canadian Livestock Feed Board	...	...	...	60,000	...
859,019	...	...	(855,387)	3,632		Farm Credit Corporation	(591,155)	...	...	594,787	(214,368)
1,153,192	**...**	**...**	**(855,387)**	**297,805**		**Total Ministry**	**(605,872)**	**...**	**...**	**903,677**	**(265,163)**
					3	Communications					
40,000	10	...	...	40,010		Department	...	10	...	40,000	...
53,078	...	...	(53,078)	...		Canadian Film Development Corporation	...	...	...	...	...
93,078	**10**	**...**	**(53,078)**	**40,010**		**Total Ministry**	**...**	**10**	**...**	**40,000**	**...**
					4	Consumer and Corporate Affairs					
500,000	...	...	...	500,000		Canada Post Corporation	...	...	...	500,000	...
500,000	**...**	**...**	**...**	**500,000**		**Total Ministry**	**...**	**...**	**...**	**500,000**	**...**
					5	Employment and Immigration					
2,363	...	5,000	25,000	32,363		Department/Canada Employment and Immigration Commission	4,360	...	...	28,003	2,811
2,363	**...**	**5,000**	**25,000**	**32,363**		**Total Ministry**	**4,360**	**...**	**...**	**28,003**	**2,811**
					6	Energy, Mines and Resources					
42,196	3,718	20,400	...	66,314		Department	20,400	3,718	...	42,196	5,371
3,857,728	...	...	...	3,857,728		Petro-Canada	...	...	...	3,857,728	...
3,899,924	**3,718**	**20,400**	**...**	**3,924,042**		**Total Ministry**	**20,400**	**3,718**	**...**	**3,899,924**	**5,371**

					8	External Affairs					
40,596	6,841	313	(7,775)	39,975		Department	(1,440)	1	...	41,414	9,885
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
1,923,667	(1)	(1)	182,701	2,106,368		Canadian International Development Agency	306,178	187	...	1,800,003	397,980
8,938,983	313,000	(313,000)	(21,520)	8,917,463		Export Development Corporation	(85,877)	...	...	9,003,340	(314,427)
10,913,246	**319,841**	**(312,687)**	**153,406**	**11,073,806**		**Total Ministry**	**218,861**	**188**	**...**	**10,854,757**	**93,438**
					9	Finance					
3,353,803	631	...	59,258	3,413,692		Department	276,382	349	...	3,136,961	425,236
565,000	...	17,000	(17,000)	565,000		Canada Deposit Insurance Corporation	268,164	...	...	296,836	895,000
3,918,803	**631**	**17,000**	**42,258**	**3,978,692**		**Total Ministry**	**544,546**	**349**	**...**	**3,433,797**	**1,320,236**
					10	Fisheries and Oceans					
150	...	...	...	150		Department		...	...	150	...
32,577	...	...	...	32,577		Canadian Saltfish Corporation	6,577	...	...	26,000	5,088
11,848	...	...	...	11,848		Freshwater Fish Marketing Corporation	(15,152)	...	...	27,000	2,142
44,575	**...**	**...**	**...**	**44,575**		**Total Ministry**	**(8,575)**	**...**	**...**	**53,150**	**7,230**
					12	Indian Affairs and Northern Development					
45,555	44,303	1,064	...	90,922		Department	32,658	144	...	58,120	17,685
...	11,654	...	...	11,654		Northern Canada Power Commission	11,600	54	...	...	3,900
45,555	**55,957**	**1,064**	**...**	**102,576**		**Total Ministry**	**44,258**	**198**	**...**	**58,120**	**21,585**
					14	Labour					
...	...	...	375	375		Department	375	...	...	...	80
4,509,007	26,200	...	(4,535,207)			Canada Mortgage and Housing Corporation(2)		...	...	...	...
4,509,007	**26,200**	**...**	**(4,534,832)**	**375**		**Total Ministry**	**375**	**...**	**...**	**...**	**80**
38,799	**...**	**...**	**...**	**38,799**	15	National Defence	**(6,825)**	**...**	**...**	**45,624**	**343**
					20	Public Works					
...	...	...	4,540,107	4,540,107		Canada Mortgage and Housing Corporation(2)	193,900	23,000	...	4,323,207	260,500
...	2,300	...	...	2,300		National Capital Commission		2,300	...	...	...
...	**2,300**	**...**	**4,540,107**	**4,542,407**		**Total Ministry**	**193,900**	**25,300**	**...**	**4,323,207**	**260,500**

TABLE 2

General Summary
Non-budgetary (Loans, Investments and Advances)—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					21	**Regional Industrial Expansion**					
11,748	16,400	500	(25,900)	2,748		Department	...	800	...	1,948	...
350,000	...	...	(350,000)	...		Canada Development Corporation	...	...	...	...	...
22,357	...	...	...	22,357		Cape Breton Development Corporation	4,379	...	...	17,978	(10,799)
948	...	...	(948)	...		Eldorado Nuclear Limited	...	...	...	...	...
1,111,212	...	...	24,113	1,135,325		Federal Business Development Bank	(93,000)	...	...	1,228,325	(119,000)
1,496,265	**16,400**	**500**	**(352,735)**	**1,160,430**		**Total Ministry**	**(88,621)**	**800**	**...**	**1,248,251**	**(129,799)**
					24	**Solicitor General**					
25	...	...	...	25		Correctional Service	1	...	...	24	5
25	**...**	**...**	**...**	**25**		**Total Ministry**	**1**	**...**	**...**	**24**	**5**
					25	**Supply and Services**					
...	...	...	(15,000)	(15,000)		Department	(15,000)	...	...	...	15,000
5,658	...	...	...	5,658		Royal Canadian Mint	(3,129)	...	...	8,787	18,241
5,658	**...**	**...**	**(15,000)**	**(9,342)**		**Total Ministry**	**(18,129)**	**...**	**...**	**8,787**	**33,241**
					26	**Transport**					
20,000	...	...	...	20,000		Department	...	...	...	20,000	6,781
974,893	...	...	...	974,893		Air Canada	(20,509)	...	...	995,402	(31,581)
994,893	**...**	**...**	**...**	**994,893**		**Total Ministry**	**(20,509)**	**...**	**...**	**1,015,402**	**(24,800)**
					27	**Treasury Board**					
...	...	...	397,456	397,456		Privatization and Regulatory Affairs	15,240	860	...	381,356	93,595
...	**...**	**...**	**397,456**	**397,456**		**Total Ministry**	**15,240**	**860**	**...**	**381,356**	**93,595**

442,978	...	...	...	442,978	28	**Veterans Affairs**	(26,815)	...	...	469,793	(31,299)
28,058,361	425,057	(268,723)	(652,805)	27,561,890		**Total Government**	266,595	31,423	...	27,263,872	1,387,374

(1) Less than $500.

(2) During the year, Canada Mortgage and Housing Corporation was transferred from Labour to Public Works.

TABLE 3

General Summary
Voted and Statutory Authorities

Table 3 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture**					
20,893	1,278,422	576,674	21,612	1,897,601		Budgetary—Voted	1,851,312	26,704	(1,308)	20,893	1,371,837
3,770	452,205	47,000	(20,752)	482,223		Statutory	478,460	...	...	3,763	403,085
24,663	**1,730,627**	**623,674**	**860**	**2,379,824**			**2,329,772**	**26,704**	**(1,308)**	**24,656**	**1,774,922**
1,153,192	...	...	**(855,387)**	**297,805**		Non-budgetary—Statutory	**(605,872)**	...	...	**903,677**	**(265,163)**
					3	**Communications**					
1,042	1,515,377	66,559	59,091	1,642,069		Budgetary—Voted	1,548,025	97,191	(4,131)	984	1,491,199
17,652	27,289	...	340	45,281		Statutory	25,716	...	...	19,565	31,888
18,694	**1,542,666**	**66,559**	**59,431**	**1,687,350**			**1,573,741**	**97,191**	**(4,131)**	**20,549**	**1,523,087**
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...	...
93,078	...	...	(53,078)	40,000		Statutory	...	...	...	40,000	...
93,078	**10**	...	**(53,078)**	**40,010**			...	**10**	...	**40,000**	...
					4	**Consumer and Corporate Affairs**					
...	262,017	203,515	3,820	469,352		Budgetary—Voted	457,693	11,659	...	...	319,417
...	32,791	111,000	(1,404)	142,387		Statutory	142,387	...	...	...	197,379
...	**294,808**	**314,515**	**2,416**	**611,739**			**600,080**	**11,659**	...	...	**516,796**
500,000	...	...	...	**500,000**		Non-budgetary—Statutory	...	...	...	**500,000**	...
					5	**Employment and Immigration**					
...	1,750,342	73,883	192,757	2,016,982		Budgetary—Voted	1,844,886	172,096	...	...	1,687,879
...	2,983,041	45,000	(2,225)	3,025,816		Statutory	3,025,816	...	...	...	3,028,036
...	**4,733,383**	**118,883**	**190,532**	**5,042,798**			**4,870,702**	**172,096**	...	...	**4,715,915**
2,363	...	**5,000**	**25,000**	**32,363**		Non-budgetary—Statutory	**4,360**	...	...	**28,003**	**2,811**

					6	**Energy, Mines and Resources**					
...	1,830,481	2,400	290	1,833,171		Budgetary—Voted	1,762,778	70,393	...	...	2,577,549
39,648	117,040	...	478,982	635,670		Statutory	63,803	502,330	...	69,537	(4,145)
39,648	**1,947,521**	**2,400**	**479,272**	**2,468,841**			**1,826,581**	**572,723**	**...**	**69,537**	**2,573,404**
...	3,718	20,400	..	24,118		Non-budgetary—Voted	20,400	3,718	...	...	5,371
3,899,924	...	...	...	3,899,924		Statutory	...	...	...	3,899,924	...
3,899,924	**3,718**	**20,400**	**...**	**3,924,042**			**20,400**	**3,718**	**...**	**3,899,924**	**5,371**
					7	**Environment**					
...	695,128	3,984	12,659	711,771		Budgetary—Voted	705,833	6,210	(272)	...	647,733
...	50,221	...	5,453	55,674		Statutory	55,674	...	...	...	53,065
...	**745,349**	**3,984**	**18,112**	**767,445**			**761,507**	**6,210**	**(272)**	**...**	**700,798**
					8	**External Affairs**					
...	2,679,899	21,397	17,727	2,719,023		Budgetary—Voted	2,670,125	50,188	(1,290)	...	2,116,324
12,050	185,303	...	53	197,406		Statutory	185,091	...	...	12,315	35,750
12,050	**2,865,202**	**21,397**	**17,780**	**2,916,429**			**2,855,216**	**50,188**	**(1,290)**	**12,315**	**2,152,074**
1,767,611	8	313	193,469	1,961,401		Non-budgetary—Voted	304,244	188	...	1,656,969	404,839
9,145,635	319,833	(313,000)	(40,063)	9,112,405		Statutory	(85,383)	...	...	9,197,788	(311,401)
10,913,246	**319,841**	**(312,687)**	**153,406**	**11,073,806**			**218,861**	**188**	**...**	**10,854,757**	**93,438**
					9	**Finance**					
...	127,511	415	1,212	129,138		Budgetary—Voted	125,871	3,267	...	...	117,091
83,940	32,749,414	286,024	(378,891)	32,740,487		Statutory	32,662,092	...	...	78,395	31,805,619
83,940	**32,876,925**	**286,439**	**(377,679)**	**32,869,625**			**32,787,963**	**3,267**	**...**	**78,395**	**31,922,710**
...	631	...	276,100	276,731		Non-budgetary—Voted	276,382	349	...	...	350,436
3,918,803	...	17,000	(233,842)	3,701,961		Statutory	268,164	...	...	3,433,797	969,800
3,918,803	**631**	**17,000**	**42,258**	**3,978,692**			**544,546**	**349**	**...**	**3,433,797**	**1,320,236**
					10	**Fisheries and Oceans**					
...	520,602	11,677	11,844	544,123		Budgetary—Voted	541,349	2,774	...	...	596,136
...	34,733	...	2,777	37,510		Statutory	37,510	...	...	...	38,288
...	**555,335**	**11,677**	**14,621**	**581,633**			**578,859**	**2,774**	**...**	**...**	**634,424**
44,575	**...**	**...**	**...**	**44,575**		Non-budgetary—Voted	**(8,575)**	**...**	**...**	**53,150**	**7,230**
					11	**Governor General**					
...	5,911	895	...	6,806		Budgetary—Voted	6,793	13	...	...	5,519
...	753	...	42	795		Statutory	795	...	...	...	766
...	**6,664**	**895**	**42**	**7,601**			**7,588**	**13**	**...**	**...**	**6,285**

TABLE 3

General Summary
Voted and Statutory Authorities—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					12	**Indian Affairs and Northern Development**					
337	2,402,620	205,291	241	2,608,489		Budgetary—Voted	2,585,551	22,601	...	337	2,338,774
7,072	32,178	2,935	23,070	65,255		Statutory	59,973	...	...	5,282	37,162
7,409	**2,434,798**	**208,226**	**23,311**	**2,673,744**			**2,645,524**	**22,601**	**...**	**5,619**	**2,375,936**
45,555	25,957	1,064	...	72,576		Non-budgetary—Voted	14,258	198	...	58,120	21,585
...	30,000	...	...	30,000		Statutory	30,000	...	...	...	...
45,555	**55,957**	**1,064**	**...**	**102,576**			**44,258**	**198**	**...**	**58,120**	**21,585**
					13	**Justice**					
...	193,025	19,795	4,527	217,347		Budgetary—Voted	204,699	12,648	...	...	156,251
...	116,615	4,600	1,505	122,720		Statutory	122,720	...	...	...	116,726
...	**309,640**	**24,395**	**6,032**	**340,067**			**327,419**	**12,648**	**...**	**...**	**272,977**
					14	**Labour**					
...	1,651,520	5,657	(1,582,361)	74,816		Budgetary—Voted	72,985	1,831	...	...	69,737
...	75,527	41,950	15,731	133,208		Statutory	133,208	...	...	...	94,386
...	**1,727,047**	**47,607**	**(1,566,630)**	**208,024**			**206,193**	**1,831**	**...**	**...**	**164,123**
...	31,100	...	(31,100)	..		Non-budgetary—Voted	..	...	...	...	...
4,509,007	(4,900)	...	(4,503,732)	375		Statutory	375	...	...	...	80
4,509,007	**26,200**	**...**	**(4,534,832)**	**375**			**375**	**...**	**...**	**...**	**80**
					15	**National Defence**					
...	9,168,098	1,161	13,100	9,182,359		Budgetary—Voted	9,079,729	102,630	...	...	8,409,822
...	786,902	...	19,904	806,806		Statutory	806,806	...	...	...	758,028
...	**9,955,000**	**1,161**	**33,004**	**9,989,165**			**9,886,535**	**102,630**	**...**	**...**	**9,167,850**
38,799	**...**	**...**	**...**	**38,799**		Non-budgetary—Voted	**(6,825)**	**...**	**...**	**45,624**	**343**

					16	**National Health and Welfare**					
...	1,101,220	38,893	3,623	1,143,736		Budgetary—Voted	1,131,434	13,434	(1,132)	...	1,025,232
...	27,119,297	(332,000)	(138,502)	26,648,795		Statutory	26,648,795	...	...	...	25,334,805
...	**28,220,517**	**(293,107)**	**(134,879)**	**27,792,531**			**27,780,229**	**13,434**	**(1,132)**	**...**	**26,360,037**
					17	**National Revenue**					
...	1,078,742	4,600	28,659	1,112,001		Budgetary—Voted	1,091,467	20,534	...	...	979,951
...	130,201	...	14,425	144,626		Statutory	144,626	...	...	...	135,597
...	**1,208,943**	**4,600**	**43,084**	**1,256,627**			**1,236,093**	**20,534**	**...**	**...**	**1,115,548**
					18	**Parliament**					
...	143,591	1,680	...	145,271		Budgetary—Voted	137,561	7,710	...	...	140,036
...	63,464	...	2,993	66,457		Statutory	66,457	...	...	...	60,995
...	**207,055**	**1,680**	**2,993**	**211,728**			**204,018**	**7,710**	**...**	**...**	**201,031**
					19	**Privy Council**					
...	69,068	6,901	336	76,305		Budgetary—Voted	72,373	3,932	...	...	75,445
...	7,695	5,300	1,667	14,662		Statutory	14,662	...	...	...	8,946
...	**76,763**	**12,201**	**2,003**	**90,967**			**87,035**	**3,932**	**...**	**...**	**84,391**
					20	**Public Works**					
...	1,089,001	1,237	1,597,486	2,687,724		Budgetary—Voted	2,440,118	247,606	...	...	2,334,777
204,150	292,612	2,300	(43,687)	455,375		Statutory	228,364	...	...	227,011	404,199
204,150	**1,381,613**	**3,537**	**1,553,799**	**3,143,099**			**2,668,482**	**247,606**	**...**	**227,011**	**2,738,976**
...	2,300	...	31,100	33,400		Non-budgetary—Voted	8,100	25,300	...	...	9,500
...	...	...	4,509,007	4,509,007		Statutory	185,800	...	...	4,323,207	251,000
...	**2,300**	**...**	**4,540,107**	**4,542,407**			**193,900**	**25,300**	**...**	**4,323,207**	**260,500**
					21	**Regional Industrial Expansion**					
...	1,227,598	16,900	478	1,244,976		Budgetary—Voted	1,304,206	20,543	(79,773)	...	1,160,254
97,400	85,957	17,500	(42,483)	158,374		Statutory	88,974	...	...	69,400	1,294,218
97,400	**1,313,555**	**34,400**	**(42,005)**	**1,403,350**			**1,393,180**	**20,543**	**(79,773)**	**69,400**	**2,454,472**
30,553	16,400	500	(22,348)	25,105		Non-budgetary—Voted	4,379	800	...	19,926	(10,799)
1,465,712	...	...	(330,387)	1,135,325		Statutory	(93,000)	...	...	1,228,325	(119,000)
1,496,265	**16,400**	**500**	**(352,735)**	**1,160,430**			**(88,621)**	**800**	**...**	**1,248,251**	**(129,799)**
					22	**Science and Technology**					
...	713,848	16,974	6,756	737,578		Budgetary—Voted	728,643	8,935	...	...	722,130
...	20,777	...	2,262	23,039		Statutory	23,039	...	...	...	22,272
...	**734,625**	**16,974**	**9,018**	**760,617**			**751,682**	**8,935**	**...**	**...**	**744,402**

TABLE 3

General Summary
Voted and Statutory Authorities—*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					23	**Secretary of State**					
...	721,347	11,929	6,510	739,786		Budgetary—Voted	728,423	11,363	...	...	720,029
9,292	2,712,953	(73,034)	(24,142)	2,625,069		Statutory	2,615,934	...	...	9,135	2,594,680
9,292	**3,434,300**	**(61,105)**	**(17,632)**	**3,364,855**			**3,344,357**	**11,363**	**...**	**9,135**	**3,314,709**
					24	**Solicitor General**					
...	1,746,725	18,992	17,094	1,782,811		Budgetary—Voted	1,669,365	113,446	...	...	1,571,170
...	202,863	...	10,068	212,931		Statutory	212,931	...	...	...	203,518
...	**1,949,588**	**18,992**	**27,162**	**1,995,742**			**1,882,296**	**113,446**	**...**	**...**	**1,774,688**
25	**...**	**...**	**...**	**25**		Non-budgetary—Voted	**1**	**...**	**...**	**24**	**5**
					25	**Supply and Services**					
...	477,803	36,235	13,512	527,550		Budgetary—Voted	523,988	3,562	...	...	395,870
248,751	307,565	...	16,464	572,780		Statutory	330,048	...	...	242,732	284,803
248,751	**785,368**	**36,235**	**29,976**	**1,100,330**			**854,036**	**3,562**	**...**	**242,732**	**680,673**
5,658	**...**	**...**	**(15,000)**	**(9,342)**		Non-budgetary—Statutory	**(18,129)**	**...**	**...**	**8,787**	**33,241**
					26	**Transport**					
...	2,538,658	12,000	18,346	2,569,004		Budgetary—Voted	2,425,620	152,452	(9,068)	...	2,742,889
144,237	926,116	(21,527)	35,301	1,084,127		Statutory	912,895	5,403	...	165,829	635,897
144,237	**3,464,774**	**(9,527)**	**53,647**	**3,653,131**			**3,338,515**	**157,855**	**(9,068)**	**165,829**	**3,378,786**
...	...	...	...	...		Non-budgetary—Voted	...	...	...	...	6,781
994,893	...	...	...	994,893		Statutory	(20,509)	...	...	1,015,402	(31,581)
994,893	**...**	**...**	**...**	**994,893**			**(20,509)**	**...**	**...**	**1,015,402**	**(24,800)**

					27	**Treasury Board**					
...	884,075	7,639	(402,437)	489,277		**Budgetary—Voted**	295,621	193,656	...	...	283,676
...	6,808	...	8,843	15,651		Statutory	15,651	...	...	...	(4,553)
...	**890,883**	7,639	(393,594)	504,928			311,272	**193,656**	...	...	**279,123**
...	...	...	42,956	42,956		Non-budgetary—Voted	15,240	860	...	26,856	93,595
...	...	...	354,500	354,500		Statutory	...	...	...	354,500	...
...	...	...	397,456	397,456			15,240	**860**	...	381,356	**93,595**
					28	**Veterans Affairs**					
...	1,597,422	(1)	5,531	1,602,953		**Budgetary—Voted**	1,569,321	33,632	...	...	1,515,507
...	17,477	...	1,948	19,425		Statutory	19,425	...	...	...	20,814
...	**1,614,899**	(1)	7,479	1,622,378			1,588,746	33,632	...	...	**1,536,321**
442,978	...	...	...	442,978		Non-budgetary—Statutory	(26,815)	...	...	469,793	(31,299)
						Total Government					
22,272	37,470,051	1,367,283	52,413	38,912,019		Budgetary—Voted	37,575,769	1,411,010	(96,974)	22,214	35,572,234
867,962	69,537,797	137,048	(10,258)	70,532,549		Statutory	69,121,852	507,733	...	902,964	67,592,224
890,234	**107,007,848**	**1,504,331**	**42,155**	109,444,568			106,697,621	**1,918,743**	**(96,974)**	**925,178**	**103,164,458**
1,927,118	80,124	22,277	490,177	2,519,696		Non-budgetary—Voted	627,604	31,423	...	1,860,669	888,886
26,131,243	344,933	(291,000)	(1,142,982)	25,042,194		Statutory	(361,009)	...	...	25,403,203	498,488
28,058,361	**425,057**	**(268,723)**	**(652,805)**	27,561,890			266,595	31,423	...	**27,263,872**	**1,387,374**
1,949,390	37,550,175	1,389,560	542,590	41,431,715		Voted	38,203,373	1,442,433	(96,974)	1,882,883	36,461,120
26,999,205	69,882,730	(153,952)	(1,153,240)	95,574,743		Statutory	68,760,843	507,733	...	26,306,167	68,090,712
28,948,595	**107,432,905**	**1,235,608**	**(610,650)**	137,006,458		Total Government	106,964,216	**1,950,166**	**(96,974)**	**28,189,050**	**104,551,832**

(1) Less than $500.

TABLE 4

General Summary
Expenditure by Envelope

Table 4 presents expenditure by envelope for each ministry. Total net expenditure by envelope is segregated into expenditure with outside parties and expenditure internal to the Government. In addition, total expenditure with outside parties is presented on both a gross and net basis. The difference between gross and net expenditure with outside parties is revenue credited to appropriations from outside parties.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

The "Total" column of this table presents the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
2	**Agriculture**									
	Department	...	2,303,174	...	...	...	...	...	...	2,303,174
	Canadian Dairy Commission	...	4,442	...	...	...	...	...	...	4,442
	Canadian Livestock Feed Board	...	17,156	...	...	...	...	...	...	17,156
	Farm Credit Corporation	...	5,000	...	...	...	...	...	...	5,000
	Total Ministry	**...**	**2,329,772**	**...**	**...**	**...**	**...**	**...**	**...**	**2,329,772**
3	**Communications**									
	Department	106,248	163,813	...	...	...	...	...	...	270,061
	Canada Council	85,481	...	...	...	...	...	...	...	85,481
	Canadian Broadcasting Corporation	855,101	...	...	...	...	...	...	...	855,101
	Canadian Film Development Corporation	85,972	...	...	...	...	...	...	...	85,972
	Canadian Radio-television and Telecommunications Commission	25,988	...	...	...	...	...	...	...	25,988
	National Arts Centre Corporation	14,828	...	...	...	...	...	...	...	14,828
	National Film Board	61,222	...	...	...	...	...	...	...	61,222
	National Library	36,135	...	...	...	...	...	...	...	36,135
	National Museums of Canada	85,602	...	...	...	...	...	...	...	85,602
	Public Archives	53,351	...	...	...	...	...	...	...	53,351
	Total Ministry	**1,409,928**	**163,813**	**...**	**...**	**...**	**...**	**...**	**...**	**1,573,741**

4	**Consumer and Corporate Affairs**									
	Department	...	159,809	...	...	...	...	...	...	159,809
	Canada Post Corporation	...	...	...	...	430,981	...	...	...	430,981
	Competition Tribunal	...	993	...	...	...	...	...	...	993
	Restrictive Trade Practices Commission	...	1,362	...	...	...	...	...	...	1,362
	Standards Council of Canada	...	6,935	...	...	...	...	...	...	6,935
	Total Ministry	...	**169,099**	...	...	**430,981**	...	...	...	**600,080**
5	**Employment and Immigration**									
	Department/Canada Employment and Immigration Commission	4,862,810	...	...	...	...	...	...	...	4,862,810
	Immigration Appeal Board	7,892	...	...	...	...	...	...	...	7,892
	Total Ministry	**4,870,702**	...	...	...	...	...	...	...	**4,870,702**
6	**Energy, Mines and Resources**									
	Department	...	1,532,493	...	...	...	...	...	...	1,532,493
	Atomic Energy Control Board	...	22,294	...	...	...	...	...	...	22,294
	Atomic Energy of Canada Limited	...	217,581	...	...	...	...	...	...	217,581
	National Energy Board	...	25,565	...	...	...	...	...	...	25,565
	Petro-Canada International Assistance Corporation	...	...	...	...	...	28,648	...	...	28,648
	Total Ministry	...	**1,797,933**	...	...	...	**28,648**	...	...	**1,826,581**
7	**Environment**	**761,507**	...	...	...	...	...	...	...	**761,507**
8	**External Affairs**									
	Department	...	24,317	...	...	...	803,611	...	...	827,928
	Canadian Commercial Corporation	...	16,095	...	...	...	...	...	...	16,095
	Canadian Institute for International Peace and Security	...	...	...	...	...	3,000	...	...	3,000
	Canadian International Development Agency	...	...	...	...	...	1,900,755	...	...	1,900,755
	International Centre for Ocean Development	...	...	...	...	...	4,000	...	...	4,000
	International Development Research Centre	...	...	...	...	...	100,000	...	...	100,000
	International Joint Commission	...	...	...	...	...	3,438	...	...	3,438
	Total Ministry	...	**40,412**	...	...	...	**2,814,804**	...	...	**2,855,216**
9	**Finance**									
	Department	...	...	...	5,801,384	97,935	149,680	...	26,667,927	32,716,926
	Auditor General	...	...	...	...	44,210	...	...	...	44,210
	Insurance	...	...	...	...	23,983	...	...	...	23,983
	Tariff Board	...	...	...	...	2,844	...	...	...	2,844
	Total Ministry	...	...	...	**5,801,384**	**168,972**	**149,680**	...	**26,667,927**	**32,787,963**
10	**Fisheries and Oceans**	...	**578,859**	...	...	...	...	...	...	**578,859**
11	**Governor General**	...	...	...	...	**7,588**	...	...	...	**7,588**
12	**Indian Affairs and Northern Development**	**2,645,524**	...	...	...	...	...	...	...	**2,645,524**

TABLE 4

General Summary
Expenditure by Envelope—*Continued*
(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
13	**Justice**									
	Department	177,311	...	...	...	...	...	...	...	177,311
	Canadian Human Rights Commission	9,497	...	...	...	...	...	...	...	9,497
	Commissioner for Federal Judicial Affairs	112,296	...	...	...	...	...	...	...	112,296
	Federal Court of Canada	9,883	...	...	...	...	...	...	...	9,883
	Law Reform Commission of Canada	4,245	...	...	...	...	...	...	...	4,245
	Offices of the Information and Privacy Commissioners of Canada	3,614	...	...	...	...	...	...	...	3,614
	Supreme Court of Canada	7,141	...	...	...	...	...	...	...	7,141
	Tax Court of Canada	3,432	...	...	...	...	...	...	...	3,432
	Total Ministry	**327,419**	...	...	...	...	...	...	...	**327,419**
14	**Labour**									
	Department	...	192,280	...	...	...	...	...	...	192,280
	Canada Labour Relations Board	...	6,136	...	...	...	...	...	...	6,136
	Canadian Centre for Occupational Health and Safety	7,777	...	...	...	...	...	...	...	7,777
	Total Ministry	**7,777**	**198,416**	...	...	...	...	...	...	**206,193**
15	**National Defence**	...	...	**9,886,535**	...	...	...	...	...	**9,886,535**
16	**National Health and Welfare**									
	Department	27,612,295	...	...	...	...	...	...	...	27,612,295
	Medical Research Council	167,934	...	...	...	...	...	...	...	167,934
	Total Ministry	**27,780,229**	...	...	...	...	...	...	...	**27,780,229**
17	**National Revenue**									
	Customs and Excise	...	...	...	...	459,059	...	...	...	459,059
	Taxation	...	...	...	...	777,034	...	...	...	777,034
	Total Ministry	...	...	...	...	**1,236,093**	...	...	...	**1,236,093**
18	**Parliament**									
	The Senate	...	...	...	...	...	...	28,842	...	28,842
	House of Commons	...	...	...	...	...	...	163,386	...	163,386
	Library of Parliament	...	...	...	...	...	...	11,790	...	11,790
	Total Ministry	...	...	...	...	...	...	**204,018**	...	**204,018**

19	**Privy Council**									
	Department	...	...	...	...	45,710	...	...	...	45,710
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	3,050	...	...	...	3,050
	Chief Electoral Officer	...	...	...	...	9,628	...	...	...	9,628
	Commissioner of Official Languages	...	...	...	...	10,093	...	...	...	10,093
	Economic Council of Canada	...	...	...	...	8,771	...	...	...	8,771
	Public Service Staff Relations Board	...	...	...	...	8,552	...	...	...	8,552
	Security Intelligence Review Committee	...	...	...	...	1,231	...	...	...	1,231
	Total Ministry	**...**	**...**	**...**	**...**	**87,035**	**...**	**...**	**...**	**87,035**
20	**Public Works**									
	Department	...	...	...	247,229	904,522	...	...	...	1,151,751
	Canada Mortgage and Housing Corporation	1,454,286	...	...	...	...	...	...	...	1,454,286
	National Capital Commission	...	...	...	...	62,445	...	...	...	62,445
	Total Ministry	**1,454,286**	**...**	**...**	**247,229**	**966,967**	**...**	**...**	**...**	**2,668,482**
21	**Regional Industrial Expansion**									
	Department	...	1,165,369	...	...	...	...	...	...	1,165,369
	Cape Breton Development Corporation	...	163,882	...	...	...	...	...	...	163,882
	Federal Business Development Bank	...	54,851	...	...	...	...	...	...	54,851
	Investment Canada	...	9,078	...	...	...	...	...	...	9,078
	Total Ministry	**...**	**1,393,180**	**...**	**...**	**...**	**...**	**...**	**...**	**1,393,180**
22	**Science and Technology**									
	Ministry of State	...	16,406	...	...	...	...	...	...	16,406
	National Research Council of Canada	...	412,859	...	...	...	...	...	...	412,859
	Natural Sciences and Engineering Research Council	...	319,792	...	...	...	...	...	...	319,792
	Science Council of Canada	...	2,625	...	...	...	...	...	...	2,625
	Total Ministry	**...**	**751,682**	**...**	**...**	**...**	**...**	**...**	**...**	**751,682**
23	**Secretary of State**									
	Department	3,144,682	...	...	...	...	...	...	...	3,144,682
	Advisory Council on the Status of Women	2,507	...	...	...	...	...	...	...	2,507
	Public Service Commission	...	...	...	...	124,849	...	...	...	124,849
	Social Sciences and Humanities Research Council	69,845	...	...	...	...	...	...	...	69,845
	Status of Women—Office of the Co-ordinator	2,474	...	...	...	...	...	...	...	2,474
	Total Ministry	**3,219,508**	**...**	**...**	**...**	**124,849**	**...**	**...**	**...**	**3,344,357**
24	**Solicitor General**									
	Department	140,414	...	...	...	...	...	...	...	140,414
	Canadian Security Intelligence Service	132,256	...	...	...	...	...	...	...	132,256
	Correctional Service	759,083	...	...	...	...	...	...	...	759,083
	National Parole Board	15,925	...	...	...	...	...	...	...	15,925
	Royal Canadian Mounted Police	834,618	...	...	...	...	...	...	...	834,618
	Total Ministry	**1,882,296**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,882,296**
25	**Supply and Services**									
	Department	...	18,705	...	255,615	278,889	...	...	...	553,209
	Statistics Canada	...	...	...	...	300,827	...	...	...	300,827
	Total Ministry	**...**	**18,705**	**...**	**255,615**	**579,716**	**...**	**...**	**...**	**854,036**

TABLE 4

General Summary
Expenditure by Envelope—*Concluded*
(in thousands of dollars)

Section	Department or agency	Social development	Economic and regional development	Defence	Fiscal arrangements	Services to Government	External affairs and aid	Parliament	Public debt	Total
26	**Transport**									
	Department	...	2,435,558	...	...	...	...	...	...	2,435,558
	Canadian Aviation Safety Board	...	15,394	...	...	...	...	...	...	15,394
	Canadian Transport Commission	...	883,346	...	...	...	...	...	...	883,346
	Civil Aviation Tribunal	...	654	...	...	...	...	...	...	654
	Grain Transportation Agency Administrator	...	3,154	...	...	...	...	...	...	3,154
	Northern Pipeline Agency	...	409	...	...	...	...	...	...	409
	Total Ministry	**...**	**3,338,515**	**...**	**...**	**...**	**...**	**...**	**...**	**3,338,515**
27	**Treasury Board**									
	Secretariat	...	...	...	...	293,562	...	...	...	293,562
	Comptroller General	...	...	...	...	12,920	...	...	...	12,920
	Privatization and Regulatory Affairs	...	...	...	...	4,790	...	...	...	4,790
	Total Ministry	**...**	**...**	**...**	**...**	**311,272**	**...**	**...**	**...**	**311,272**
28	**Veterans Affairs**	**1,588,746**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**1,588,746**
	Total ministerial expenditure	**45,947,922**	**10,780,386**	**9,886,535**	**6,304,228**	**3,913,473**	**2,993,132**	**204,018**	**26,667,927**	**106,697,621**
	Consolidated specified purpose accounts—									
	Unemployment Insurance Account—									
	Unemployment insurance benefits	10,521,719	...	...	...	...	...	...	...	10,521,719
	Administration expenses	936,947	...	...	...	...	...	...	...	936,947
	Reversal of Government's contributions to the Account	(2,911,583)	...	...	...	...	...	...	...	(2,911,583)
	Reversal of Government's contributions as employer to the Account	(76,788)	(55,197)	(87,856)	...	(33,312)	(5,594)	(2,421)	...	(261,168)
	Interest credited to the Account	...	...	...	...	...	...	...	(2,625)	(2,625)
	Western Grain Stabilization Account—									
	Reversal of the Government's contribution to the Account	...	(75,794)	...	...	...	...	...	...	(75,794)
	Payments made to producers	...	854,800	...	...	...	...	...	...	854,800
	Interest credited to the Account	...	...	...	...	...	...	...	(1,600)	(1,600)
	Crop Reinsurance Fund—									
	Payments made to provinces	...	287,403	...	...	...	...	...	...	287,403
	Agricultural Commodities Stabilization Accounts—									
	Reversal of the Government's contribution to the Accounts	...	(25,235)	...	...	...	...	...	...	(25,235)
	Payments made to producers	...	4,173	...	...	...	...	...	...	4,173
	Interest credited to the Accounts	...	...	...	...	...	...	...	(1,610)	(1,610)
	Sub-total	8,470,295	990,150	(87,856)	...	(33,312)	(5,594)	(2,421)	(5,835)	9,325,427

Provision for valuation	164,000	54,000	257,000	(2,000)	117,000	(95,000)	5,000	...	500,000
Total consolidated specified purpose accounts and provision	**8,634,295**	**1,044,150**	**169,144**	**(2,000)**	**83,688**	**(100,594)**	**2,579**	**(5,835)**	9,825,427
Total net expenditure	**54,582,217**	**11,824,536**	**10,055,679**	**6,302,228**	**3,997,161**	**2,892,538**	**206,597**	**26,662,092**	**116,523,048**
Expenditure internal to the Government	13,276	31,678	49,798	...	34,836	628	...	4,553	134,769
Total net expenditure with outside parties	**54,568,941**	**11,792,858**	**10,005,881**	**6,302,228**	**3,962,325**	**2,891,910**	**206,597**	**26,657,539**	**116,388,279**
Revenue credited to appropriations from outside parties	489,933	833,967	276,644	...	172,916	20,509	...	...	1,793,969
Total gross expenditure with outside parties	**55,058,874**	**12,626,825**	**10,282,525**	**6,302,228**	**4,135,241**	**2,912,419**	**206,597**	**26,657,539**	**118,182,248**

TABLE 5

General Summary
Expenditure by Standard Object

Table 5 presents expenditure by standard object for each ministry. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. Total expenditure is presented on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations. The table also segregates expenditure with outside parties and expenditure internal to the Government.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as an accounting entity while expenditure internal to the Government represents expenditure incurred as a result of transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross expenditure" before consolidated specified purpose accounts and provision represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations as reported in the accounts of Canada. "Total net expenditure" before consolidated specified purpose accounts and provision discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

The last part of this table reconciles total expenditure reported by ministries with expenditure reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, and the elimination of expenditure internal to the Government. "Total net expenditure" represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations			Total net expenditure (1)-(13)
															From outside parties	Internal to the Government	Total (13)	
2	**Agriculture**																	
	Department	551,082	36,940	8,264	56,367	6,514	7,737	51,233	64,191	48,434	1,201,696	...	284,550	2,317,008	13,285	549	13,834	2,303,174
	Canadian Dairy Commission	2,958	325	147	226	324	56	69	13	324	...	...	(1)	4,442	...	...	...	4,442
	Canadian Livestock Feed Board	887	167	44	41	90	3	62	...	12	15,842	...	8	17,156	...	...	...	17,156
	Farm Credit Corporation	...	...	...	...	...	...	...	...	...	...	...	5,000	5,000	...	...	...	5,000
	Total Ministry	**554,927**	**37,432**	**8,455**	**56,634**	**6,928**	**7,796**	**51,364**	**64,204**	**48,770**	**1,217,538**	**...**	**289,558**	**2,343,606**	**13,285**	**549**	**13,834**	**2,329,772**

3	**Communications**																	
	Department	106,353	136,443	3,118	21,182	4,128	4,987	7,242	2,174	8,684	68,615	...	55,916	418,842	11,466	137,315	148,781	270,061
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	85,481	85,481	...	...	...	85,481
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	855,101	855,101	...	...	...	855,101
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	85,972	85,972	...	...	...	85,972
	Canadian Radio-television and Telecommunications Commission	20,626	1,495	1,792	980	339	146	297	...	299	...	...	14	25,988	...	...	...	25,988
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	14,828	14,828	...	...	...	14,828
	National Film Board	36,163	5,466	1,107	9,976	9,500	1,083	5,856	...	2,298	359	...	415	72,223	8,931	2,070	11,001	61,222
	National Library	21,245	1,182	434	7,215	454	341	3,379	...	1,744	55	...	86	36,135	...	...	...	36,135
	National Museums of Canada	49,349	4,587	1,542	9,829	1,061	1,705	7,131	3	3,520	8,396	...	14	87,137	1,535	...	1,535	85,602
	Public Archives	30,758	1,307	611	8,042	159	1,720	5,813	...	4,338	...	...	603	53,351	...	...	...	53,351
	Total Ministry	**264,494**	**150,480**	**8,604**	**57,224**	**15,641**	**9,982**	**29,718**	**2,177**	**20,883**	**77,425**	...	**1,098,430**	**1,735,058**	**21,932**	**139,385**	**161,317**	**1,573,741**
4	**Consumer and Corporate Affairs**																	
	Department	98,679	8,481	2,371	9,448	571	1,721	3,024	...	5,078	30,035	...	401	159,809	...	...	...	159,809
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	430,981	430,981	...	...	...	430,981
	Competition Tribunal	92	14	36	237	7	12	38	...	555	...	...	2	993	...	...	...	993
	Restrictive Trade Practices Commission	1,106	30	125	83	8	1	8	...	...	...	...	1	1,362	...	...	...	1,362
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	6,935	6,935	...	...	...	6,935
	Total Ministry	**99,877**	**8,525**	**2,532**	**9,768**	**586**	**1,734**	**3,070**	...	**5,633**	**30,035**	...	**438,320**	**600,080**	...	...	...	**600,080**
5	**Employment and Immigration**																	
	Department/Canada Employment and Immigration Commission	944,913	86,855	20,361	105,809	88,324	13,574	13,158	...	14,084	1,808,243	...	2,713,215	5,808,536	...	945,726	945,726	4,862,810
	Immigration Appeal Board	6,028	704	49	521	67	57	105	...	357	...	...	4	7,892	...	...	...	7,892
	Total Ministry	**950,941**	**87,559**	**20,410**	**106,330**	**88,391**	**13,631**	**13,263**	...	**14,441**	**1,808,243**	...	**2,713,219**	**5,816,428**	...	**945,726**	**945,726**	**4,870,702**
6	**Energy, Mines and Resources**																	
	Department	229,805	23,359	9,755	124,650	12,824	13,080	20,214	1,142	30,575	1,085,427	...	465	1,551,296	9,723	9,080	18,803	1,532,493
	Atomic Energy Control Board	14,587	1,456	109	4,394	173	177	282	...	542	570	...	4	22,294	...	...	...	22,294
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	217,581	217,581	...	...	...	217,581
	National Energy Board	21,528	862	158	888	572	288	476	...	797	...	...	(4)	25,565	...	...	...	25,565
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	28,648	28,648	...	...	...	28,648
	Total Ministry	**265,920**	**25,677**	**10,022**	**129,932**	**13,569**	**13,545**	**20,972**	**1,142**	**31,914**	**1,085,997**	...	**246,694**	**1,845,384**	**9,723**	**9,080**	**18,803**	**1,826,581**
7	**Environment**	**436,374**	**48,600**	**8,999**	**90,293**	**33,413**	**27,437**	**47,113**	**34,996**	**46,434**	**21,537**	...	**1,456**	**796,652**	...	**35,145**	**35,145**	**761,507**

TABLE 5

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less*: revenue credited to appropriations: From outside parties	*Less*: revenue credited to appropriations: Internal to the Government	*Less*: revenue credited to appropriations: Total (13)	Total net expenditure (1)-(13)
8	**External Affairs**																	
	Department	333,932	85,410	12,256	60,347	82,622	21,434	31,137	32,358	28,280	160,225	...	907	848,908	20,510	470	20,980	827,928
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	16,095	16,095	...	...	...	16,095
	Canadian Institute for International Peace and Security	...	...	...	...	...	...	...	...	...	...	...	3,000	3,000	...	...	...	3,000
	Canadian International Development Agency	55,493	8,008	1,634	8,480	3,017	527	1,095	...	2,234	1,820,208	...	59	1,900,755	...	...	...	1,900,755
	International Centre for Ocean Development	...	...	...	...	...	...	...	...	...	...	...	4,000	4,000	...	...	...	4,000
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	100,000	100,000	...	...	...	100,000
	International Joint Commission	1,978	380	175	489	225	26	90	...	59	...	...	16	3,438	...	...	...	3,438
	Total Ministry	**391,403**	**93,798**	**14,065**	**69,316**	**85,864**	**21,987**	**32,322**	**32,358**	**30,573**	**1,980,433**	**...**	**124,077**	**2,876,196**	**20,510**	**470**	**20,980**	**2,855,216**
9	**Finance**																	
	Department	44,181	5,455	2,250	7,164	1,310	1,180	38,393	...	1,722	5,951,064	26,667,927	5,909	32,726,555	...	9,629	9,629	32,716,926
	Auditor General	30,866	2,945	277	7,062	334	376	636	...	1,268	434	...	12	44,210	...	...	...	44,210
	Insurance	8,421	635	49	14,248	51	52	259	...	267	...	...	1	23,983	...	...	...	23,983
	Tariff Board	2,292	120	67	166	70	28	47	...	49	...	...	5	2,844	...	...	...	2,844
	Total Ministry	**85,760**	**9,155**	**2,643**	**28,640**	**1,765**	**1,636**	**39,335**	**...**	**3,306**	**5,951,498**	**26,667,927**	**5,927**	**32,797,592**	**...**	**9,629**	**9,629**	**32,787,963**
10	**Fisheries and Oceans**	**283,290**	**29,384**	**4,196**	**64,320**	**21,896**	**33,631**	**46,354**	**44,600**	**34,204**	**15,058**	**...**	**5,274**	**582,207**	**...**	**3,348**	**3,348**	**578,859**
11	**Governor General**	**4,557**	**1,049**	**175**	**619**	**114**	**44**	**806**	**...**	**224**	**...**	**...**	**(1)**	**7,588**	**...**	**...**	**...**	**7,588**
12	**Indian Affairs and Northern Development**	**250,430**	**27,971**	**2,539**	**42,658**	**26,419**	**10,398**	**21,003**	**61,826**	**5,442**	**2,156,749**	**...**	**40,674**	**2,646,109**	**585**	**...**	**585**	**2,645,524**
13	**Justice**																	
	Department	69,366	5,255	1,779	10,205	329	803	2,214	...	2,524	84,772	...	64	177,311	...	...	...	177,311
	Canadian Human Rights Commission	7,425	693	183	687	61	128	121	...	199	...	...	(1)	9,497	...	...	...	9,497
	Commissioner for Federal Judicial Affairs	86,502	6,810	402	625	58	17	93	...	12	17,062	...	715	112,296	...	...	...	112,296
	Federal Court of Canada	6,846	588	2	1,034	128	146	558	...	570	...	...	11	9,883	...	...	...	9,883
	Law Reform Commission of Canada	1,786	412	242	1,531	59	16	129	...	70	...	...	(1)	4,245	...	...	...	4,245
	Offices of the Information and Privacy Commissioners of Canada	2,783	171	128	393	15	5	42	...	76	...	...	1	3,614	...	...	...	3,614

	Supreme Court of Canada	3,912	342	280	830	120	74	648	...	398	532	...	5	7,141	...	...	...	7,141
	Tax Court of Canada	2,159	320	(1)	513	45	72	246	...	75	...	...	2	3,432	...	...	...	3,432
	Total Ministry	**180,779**	**14,591**	**3,016**	**15,818**	**815**	**1,261**	**4,051**	...	**3,924**	**102,366**	...	**798**	**327,419**	...	...	...	**327,419**
14	**Labour**																	
	Department	87,123	3,666	1,757	12,524	343	511	963	...	2,590	102,714	...	1,474	213,665	21,385	...	21,385	192,280
	Canada Labour Relations Board	4,682	619	141	399	134	26	115	...	15	...	...	5	6,136	...	...	...	6,136
	Canadian Centre for Occupational Health and Safety	5,705	692	348	303	90	188	311	...	204	...	...	...	7,841	47	17	64	7,777
	Total Ministry	**97,510**	**4,977**	**2,246**	**13,226**	**567**	**725**	**1,389**	...	**2,809**	**102,714**	...	**1,479**	**227,642**	**21,432**	**17**	**21,449**	**206,193**
15	**National Defence**	**4,466,622**	**388,691**	**22,199**	**467,675**	**61,191**	**615,203**	**1,200,466**	**162,256**	**2,267,888**	**474,696**	...	**60,086**	**10,186,973**	**276,644**	**23,794**	**300,438**	**9,886,535**
16	**National Health and Welfare**																	
	Department	375,705	86,422	14,781	101,652	4,063	7,626	80,227	47,863	26,017	26,924,618	...	723	27,669,697	57,402	...	57,402	27,612,295
	Medical Research Council	2,308	846	187	254	14	40	72	...	225	163,990	...	(2)	167,934	...	...	...	167,934
	Total Ministry	**378,013**	**87,268**	**14,968**	**101,906**	**4,077**	**7,666**	**80,299**	**47,863**	**26,242**	**27,088,608**	...	**721**	**27,837,631**	**57,402**	...	**57,402**	**27,780,229**
17	**National Revenue**																	
	Customs and Excise	387,307	21,827	3,986	20,430	2,279	4,913	6,150	1,322	10,741	...	...	104	459,059	...	...	...	459,059
	Taxation	714,066	61,148	28,441	17,100	11,448	4,740	7,770	3	20,851	67	...	175	865,809	53,075	35,700	88,775	777,034
	Total Ministry	**1,101,373**	**82,975**	**32,427**	**37,530**	**13,727**	**9,653**	**13,920**	**1,325**	**31,592**	**67**	...	**279**	**1,324,868**	**53,075**	**35,700**	**88,775**	**1,236,093**
18	**Parliament**																	
	The Senate	20,191	2,867	1,504	1,069	673	186	764	...	641	926	...	21	28,842	...	...	...	28,842
	House of Commons	116,512	18,852	8,786	4,443	2,780	2,274	4,455	...	3,590	1,506	...	188	163,386	...	...	...	163,386
	Library of Parliament	9,558	213	75	601	199	34	784	...	326	...	...	...	11,790	...	...	...	11,790
	Total Ministry	**146,261**	**21,932**	**10,365**	**6,113**	**3,652**	**2,494**	**6,003**	...	**4,557**	**2,432**	...	**209**	**204,018**	...	...	...	**204,018**
19	**Privy Council**																	
	Department	28,497	2,932	1,055	7,619	1,024	998	1,020	...	2,370	84	...	111	45,710	...	...	...	45,710
	Canadian Intergovernmental Conference Secretariat	1,003	625	189	696	421	12	94	..	10	...	...	(1)	3,050	...	...	...	3,050
	Chief Electoral Officer	4,089	779	1,396	925	315	86	1,000	...	928	106	...	4	9,628	...	...	...	9,628
	Commissioner of Official Languages	6,783	749	504	1,574	70	124	154	...	133	...	...	2	10,093	...	...	...	10,093
	Economic Council of Canada	6,692	423	217	886	58	63	190	...	239	...	...	3	8,771	...	...	...	8,771
	Public Service Staff Relations Board	6,845	418	290	521	122	73	136	...	146	...	...	1	8,552	...	...	...	8,552
	Security Intelligence Review Committee	568	116	20	451	18	6	10	...	42	...	...	(1)	1,231	...	...	...	1,231
	Total Ministry	**54,477**	**6,042**	**3,671**	**12,672**	**2,028**	**1,362**	**2,604**	...	**3,868**	**190**	...	**121**	**87,035**	...	...	...	**87,035**
20	**Public Works**																	
	Department	319,055	17,798	4,489	291,019	419,777	256,509	140,491	541,824	19,358	273,798	...	442,446	2,726,564	55,425	1,519,388	1,574,813	1,151,751
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,454,286	1,454,286	...	...	...	1,454,286

TABLE 5

General Summary
Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less:* revenue credited to appropriations			Total net expenditure (1)-(13)
															From outside parties	Internal to the Government	Total (13)	
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	62,445	62,445	...	...	...	62,445
	Total Ministry	**319,055**	**17,798**	**4,489**	**291,019**	**419,777**	**256,509**	**140,491**	**541,824**	**19,358**	**273,798**	**...**	**1,959,177**	**4,243,295**	**55,425**	**1,519,388**	**1,574,813**	**2,668,482**
21	**Regional Industrial Expansion**																	
	Department	142,187	17,954	31,927	38,082	3,694	1,856	3,019	...	3,422	921,960	...	1,268	1,165,369	...	...	...	1,165,369
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	163,882	163,882	...	...	...	163,882
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	54,851	54,851	...	...	...	54,851
	Investment Canada	6,314	510	641	678	136	162	310	...	324	...	...	3	9,078	...	...	...	9,078
	Total Ministry	**148,501**	**18,464**	**32,568**	**38,760**	**3,830**	**2,018**	**3,329**	**...**	**3,746**	**921,960**	**...**	**220,004**	**1,393,180**	**...**	**...**	**...**	**1,393,180**
22	**Science and Technology**																	
	Ministry of State	7,813	826	499	1,925	541	36	213	...	643	3,899	...	11	16,406	...	...	...	16,406
	National Research Council of Canada	168,780	12,802	4,327	36,689	10,638	7,307	33,942	11,670	43,102	107,836	...	(4)	437,089	18,666	5,564	24,230	412,859
	Natural Sciences and Engineering Research Council	5,719	1,857	523	2,410	398	241	155	...	424	308,065	...	(1)	319,792	...	...	...	319,792
	Science Council of Canada	1,740	281	135	364	16	37	50	...	4	...	...	(2)	2,625	...	...	...	2,625
	Total Ministry	**184,052**	**15,766**	**5,484**	**41,388**	**11,593**	**7,621**	**34,360**	**11,670**	**44,173**	**419,800**	**...**	**5**	**775,912**	**18,666**	**5,564**	**24,230**	**751,682**
23	Secretary of State																	
	Department	126,962	8,416	11,087	27,152	2,268	1,340	6,661	...	4,233	2,956,516	...	47	3,144,682	...	...	...	3,144,682
	Advisory Council on the Status of Women	1,585	335	90	395	34	6	39	...	23	...	...	...	2,507	...	...	...	2,507
	Public Service Commission	109,554	6,035	3,003	6,133	4,174	865	1,694	...	2,595	...	...	3,405	137,458	320	12,289	12,609	124,849
	Social Sciences and Humanities Research Council	3,896	533	155	351	89	56	122	...	219	64,424	...	...	69,845	...	...	...	69,845
	Status of Women—Office of the Co-ordinator	1,737	190	95	270	37	39	79	...	26	...	...	1	2,474	...	...	...	2,474
	Total Ministry	**243,734**	**15,509**	**14,430**	**34,301**	**6,602**	**2,306**	**8,595**	**...**	**7,096**	**3,020,940**	**...**	**3,453**	**3,356,966**	**320**	**12,289**	**12,609**	**3,344,357**

24	**Solicitor General**																	
	Department	15,980	1,667	855	4,717	377	213	531	...	736	115,302	...	36	140,414	...	...	...	140,414
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	132,256	132,256	...	...	...	132,256
	Correctional Service	454,124	18,402	208	91,787	2,314	10,486	66,764	77,289	22,257	1,267	...	14,185	759,083	...	...	...	759,083
	National Parole Board	13,557	1,271	157	426	59	140	167	...	146	...	...	2	15,925	...	...	...	15,925
	Royal Canadian Mounted Police	910,114	83,638	630	49,028	24,039	29,193	59,950	38,815	53,832	28,935	...	13,735	1,291,909	421,433	35,858	457,291	834,618
	Total Ministry	**1,393,775**	**104,978**	**1,850**	**145,958**	**26,789**	**40,032**	**127,412**	**116,104**	**76,971**	**145,504**	**...**	**160,214**	**2,339,587**	**421,433**	**35,858**	**457,291**	**1,882,296**
25	**Supply and Services**																	
	Department	386,171	213,847	74,267	134,070	46,614	9,645	99,198	...	16,823	257,164	...	70,346	1,308,145	58,316	696,620	754,936	553,209
	Statistics Canada	203,760	17,335	6,611	75,330	5,661	4,040	5,509	...	5,146	71	...	23	323,486	5,779	16,880	22,659	300,827
	Total Ministry	**589,931**	**231,182**	**80,878**	**209,400**	**52,275**	**13,685**	**104,707**	**...**	**21,969**	**257,235**	**...**	**70,369**	**1,631,631**	**64,095**	**713,500**	**777,595**	**854,036**
26	**Transport**																	
	Department	955,562	102,292	11,262	248,639	18,594	106,126	175,217	189,250	358,670	263,483	...	902,654	3,331,749	759,442	136,749	896,191	2,435,558
	Canadian Aviation Safety Board	10,339	1,267	233	1,482	217	415	510	...	857	...	...	74	15,394	...	...	...	15,394
	Canadian Transport Commission	35,661	2,945	609	1,901	324	136	465	...	498	840,718	...	89	883,346	...	...	...	883,346
	Civil Aviation Tribunal	303	109	10	110	3	2	17	...	99	...	...	1	654	...	...	...	654
	Grain Transportation Agency Administrator	1,332	275	60	224	95	31	23	...	40	1,074	...	(1)	3,154	...	...	...	3,154
	Northern Pipeline Agency	357	13	3	32	(1)	2	2	...	...	...	...	...	409	...	...	...	409
	Total Ministry	**1,003,554**	**106,901**	**12,177**	**252,388**	**19,235**	**106,712**	**176,234**	**189,250**	**360,164**	**1,105,275**	**...**	**902,818**	**4,234,706**	**759,442**	**136,749**	**896,191**	**3,338,515**
27	**Treasury Board**																	
	Secretariat	307,021	1,151	1,842	7,366	242	72	142	...	629	488	...	8,190	327,143	...	33,581	33,581	293,562
	Comptroller General	9,545	185	385	989	3	1	40	...	148	...	...	1,624	12,920	...	...	...	12,920
	Privatization and Regulatory Affairs	2,136	325	236	1,546	22	6	110	...	409	...	...	(1)	4,790	...	...	...	4,790
	Total Ministry	**318,702**	**1,661**	**2,463**	**9,901**	**267**	**79**	**292**	**...**	**1,186**	**488**	**...**	**9,814**	**344,853**	**...**	**33,581**	**33,581**	**311,272**
28	**Veterans Affairs**	**142,217**	**15,197**	**924**	**140,914**	**3,481**	**4,131**	**21,052**	**781**	**2,912**	**1,256,043**	**...**	**1,094**	**1,588,746**	**...**	**...**	**...**	**1,588,746**
	Total ministerial expenditure	**14,356,529**	**1,653,562**	**326,795**	**2,474,703**	**924,490**	**1,213,278**	**2,230,524**	**1,312,376**	**3,120,279**	**49,516,629**	**26,667,927**	**8,354,270**	**112,151,362**	**1,793,969**	**3,659,772**	**5,453,741**	**106,697,621**
	Consolidated specified purpose accounts																	
	Unemployment Insurance Account	(261,168)	...	...	...	...	...	...	...	...	...	(2,625)	8,547,083	8,283,290	...	...	...	8,283,290
	Western Grain Stabilization Account	...	...	...	...	...	...	...	...	...	...	(1,600)	779,006	777,406	...	...	...	777,406
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	...	...	...	287,403	287,403	...	...	...	287,403
	Agricultural Commodities Stabilization Accounts	...	...	...	...	...	...	...	...	...	...	(1,610)	(21,062)	(22,672)	...	...	...	(22,672)
	Sub-total	(261,168)	...	...	...	...	...	...	...	...	...	(5,835)	9,592,430	9,325,427	...	...	...	9,325,427

TABLE 5

General Summary
Expenditure by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[2] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and acquisition of land, buildings and works[3] (8)	Construction and/or acquisition of machinery and equipment[3] (9)	Transfer payments[4] (10)	Public debt charges[5] (11)	All other expenditure (12)	Total gross expenditure (1)-(12)	*Less* revenue credited to appropriations			Total net expenditure (1)-(13)
															From outside parties	Internal to the Government	Total (13)	
	Provision for valuation	...	...	...	...	...	...	...	...	...	...	...	500,000	500,000	...	...	...	500,000
	Total expenditure	**14,095,361**	**1,653,562**	**326,795**	**2,474,703**	**924,490**	**1,213,278**	**2,230,524**	**1,312,376**	**3,120,279**	**49,516,629**	**26,662,092**	**18,446,700**	**121,976,789**	**1,793,969**	**3,659,772**	**5,453,741**	**116,523,048**
	Expenditure internal to the Government	...	1,758	306	2,523	1,070	1,376	21,288	3,841	36,283	56,343	4,553	5,428	134,769	...	...	...	134,769
	Revenue credited to appropriations internal to the Government	298,695	280,482	86,526	1,635,363	181,852	10,142	77,661	9,041	21,587	...	...	1,058,423	3,659,772	...	3,659,772	3,659,772	...
	Total expenditure with outside parties	**13,796,666**	**1,371,322**	**239,963**	**836,817**	**741,568**	**1,201,760**	**2,131,575**	**1,299,494**	**3,062,409**	**49,460,286**	**26,657,539**	**17,382,849**	**118,182,248**	**1,793,969**	...	**1,793,969**	**116,388,279**

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[1] Less than $500.

[2] Additional details are provided in Section 5 of Volume II (Part II).

[3] Additional details are provided in Section 6 of Volume II (Part II).

[4] Additional details are provided in Section 7 of Volume II (Part II).

[5] Additional details are provided in Section 8 of Volume II (Part II).

TABLE 6

General Summary
Revenue by Main Classification

Table 6 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations. The table also segregates revenue from outside parties and revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as an accounting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the accounting entity. The Government of Canada as an accounting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

The "Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations. This latter column discloses total ministerial revenue before consolidated accounts as reported in the "Revenue" statement in each ministerial section of this volume.

The last part of this table reconciles total revenue reported by ministries with revenue reported in the audited Statement of Revenue and Expenditure and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, and the elimination of revenue internal to the Government. "Total net revenue" represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government as set out in Note 1 to the audited financial statements of the Government in Section 2 of Volume I.

(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
2	**Agriculture**																
	Department	...	381,558	9,648	5,037	2,374	62,891	...	...	16,876	478,384	478,384	13,285	549	13,834	492,218	2,194
	Canadian Livestock Feed Board	...	...	4	149	...	...	...	...	...	153	153	...	...	...	153	...
	Total Ministry	**...**	**381,558**	**9,652**	**5,186**	**2,374**	**62,891**	**...**	**...**	**16,876**	**478,537**	**478,537**	**13,285**	**549**	**13,834**	**492,371**	**2,194**

TABLE 6

General Summary
Revenue by Main Classification—*Continued*
(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments(2)	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
3	**Communications**																
	Department	...	1,500	28	1,321	44,460	2,375	...	...	20	49,704	49,704	11,466	137,315	148,781	198,485	276
	Canadian Radio-television and Telecommunications Commission	...	...	...	12	38,363	...	...	...	59	38,434	38,434	...	...	...	38,434	3
	National Film Board	...	...	...	...	...	...	...	...	...	...	...	8,931	2,070	11,001	11,001	...
	National Library	...	...	...	28	...	1,789	...	...	6	1,823	1,823	...	...	...	1,823	1,187
	National Museums of Canada	...	...	(1)	313	...	802	...	...	4	1,119	1,119	1,535	...	1,535	2,654	184
	Public Archives	...	...	...	118	...	254	...	...	8	380	380	...	...	...	380	94
	Total Ministry	**...**	**1,500**	**28**	**1,792**	**82,823**	**5,220**	**...**	**...**	**97**	**91,460**	**91,460**	**21,932**	**139,385**	**161,317**	**252,777**	**1,744**
4	**Consumer and Corporate Affairs**																
	Department	...	...	...	374	59,880	1	...	..	253	60,508	60,508	...	...	...	60,508	98
	Restrictive Trade Practices Commission	...	...	...	2	...	...	...	...	...	2	2	...	...	...	2	...
	Total Ministry	**...**	**...**	**...**	**376**	**59,880**	**1**	**...**	**...**	**253**	**60,510**	**60,510**	**...**	**...**	**...**	**60,510**	**98**
5	**Employment and Immigration**																
	Department/Canada Employment and Immigration Commission	...	830	...	11,276	...	14,930	...	...	6,769	33,805	33,805	...	945,726	945,726	979,531	2,195
	Immigration Appeal Board	...	...	(1)	1	...	...	...	...	1	2	2	...	...	...	2	...
	Total Ministry	**...**	**830**	**(1)**	**11,277**	**...**	**14,930**	**...**	**...**	**6,770**	**33,807**	**33,807**	**...**	**945,726**	**945,726**	**979,533**	**2,195**
6	**Energy, Mines and Resources**																
	Department	...	86,509	5,182	100,553	3,867	1,273	...	...	23,615	220,999	220,999	9,723	9,080	18,803	239,802	1,856
	Atomic Energy Control Board	...	...	...	18	1	12	...	...	30	61	61	...	...	...	61	42
	National Energy Board	106	...	3	22	...	208	...	...	19	252	358	...	...	...	358	29
	Total Ministry	**106**	**86,509**	**5,185**	**100,593**	**3,868**	**1,493**	**...**	**...**	**23,664**	**221,312**	**221,418**	**9,723**	**9,080**	**18,803**	**240,221**	**1,927**
7	**Environment**	**...**	**...**	**2,862**	**1,984**	**33,787**	**5,884**	**...**	**...**	**643**	**45,160**	**45,160**	**...**	**35,145**	**35,145**	**80,305**	**630**
8	**External Affairs**																
	Department	...	854	125	13,847	19,740	132	...	...	8,150	42,848	42,848	20,510	470	20,980	63,828	1,089
	Canadian International Development Agency	...	5,138	...	4,186	...	296	...	...	121	9,741	9,741	...	...	...	9,741	148
	Export Development Corporation	...	45,569	...	...	...	...	...	...	8,926	54,495	54,495	...	...	....	54,495	...
	International Joint Commission	...	...	...	(1)	...	...	...	...	602	602	602	...	...	...	602	...
	Total Ministry	**...**	**51,561**	**125**	**18,033**	**19,740**	**428**	**...**	**...**	**17,799**	**107,686**	**107,686**	**20,510**	**470**	**20,980**	**128,666**	**1,237**

9	**Finance**																
	Department	...	3,044,459	19	325	...	3,305	52,579	40,132	14,295	3,155,114	3,155,114	...	9,629	9,629	3,164,743	11,482
	Auditor General	...	...	...	120	...	391	...	...	111	622	622	...	...	...	622	240
	Insurance	1,550	...	...	12	...	18,619	...	...	14	18,645	20,195	...	...	...	20,195	413
	Tariff Board	...	...	...	2	...	...	...	...	...	2	2	...	...	...	2	...
	Total Ministry	**1,550**	**3,044,459**	**19**	**459**	**...**	**22,315**	**52,579**	**40,132**	**14,420**	**3,174,383**	3,175,933	**...**	**9,629**	**9,629**	3,185,562	**12,135**
10	**Fisheries and Oceans**	**...**	**3,347**	**3,696**	**1,946**	**14,121**	**514**	**...**	**...**	**5,828**	**29,452**	29,452	**...**	**3,348**	**3,348**	32,800	**1,005**
12	**Indian Affairs and Northern Development**	**...**	**26,743**	**555**	**2,437**	**9,005**	**664**	**...**	**...**	**351**	**39,755**	39,755	**585**	**...**	**585**	40,340	**521**
13	**Justice**																
	Department	...	...	...	2,084	...	604	...	...	3,375	6,063	6,063	...	...	...	6,063	637
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	9	9	9	...	...	...	9	...
	Commissioner for Federal Judicial Affairs	...	...	...	29	...	...	...	...	3,808	3,837	3,837	...	...	...	3,837	...
	Federal Court of Canada	...	...	...	24	...	412	...	...	51	487	487	...	...	...	487	108
	Supreme Court of Canada	...	...	42	(1)	...	11	...	...	44	97	97	...	...	...	97	1
	Tax Court of Canada	...	...	4	3	...	...	...	...	...	7	7	...	...	...	7	3
	Total Ministry	**...**	**...**	**46**	**2,140**	**...**	**1,027**	**...**	**...**	**7,287**	**10,500**	10,500	**...**	**...**	**...**	10,500	**749**
14	**Labour**																
	Department	...	...	1	207	...	1	...	...	37	246	246	21,385	...	21,385	21,631	23
	Canada Labour Relations Board	...	...	6	2	...	...	...	...	(1)	8	8	...	...	...	8	3
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	...	...	47	17	64	64	...
	Total Ministry	**...**	**...**	**7**	**209**	**...**	**1**	**...**	**...**	**37**	**254**	254	**21,432**	**17**	**21,449**	21,703	**26**
15	**National Defence**	**...**	**1,316**	**...**	**36,223**	**...**	**...**	**...**	**...**	**6,195**	**43,734**	43,734	**276,644**	**23,794**	**300,438**	344,172	**...**
16	**National Health and Welfare**																
	Department	...	...	282	3,949	9	34,841	...	...	77,106	116,187	116,187	57,402	...	57,402	173,589	237
	Medical Research Council	...	...	...	283	...	...	...	...	...	283	283	...	...	...	283	...
	Total Ministry	**...**	**...**	**282**	**4,232**	**9**	**34,841**	**...**	**...**	**77,106**	**116,470**	116,470	**57,402**	**...**	**57,402**	173,872	**237**
17	**National Revenue**																
	Customs and Excise	20,630,985	133	2,013	554	330	4,912	...	...	13,977	21,919	20,652,904	...	...	...	20,652,904	53,799
	Taxation	49,733,502	...	1	971	...	6,226	...	...	2,837	10,035	49,743,537	53,075	35,700	88,775	49,832,312	1,054
	Total Ministry	**70,364,487**	**133**	**2,014**	**1,525**	**330**	**11,138**	**...**	**...**	**16,814**	**31,954**	70,396,441	**53,075**	**35,700**	**88,775**	70,485,216	**54,853**
18	**Parliament**																
	The Senate	...	...	4	3	(1)	9	...	...	39	55	55	...	...	...	55	7
	House of Commons	...	...	...	223	(1)	...	...	...	410	633	633	...	...	...	633	...
	Library of Parliament	...	...	...	3	...	...	...	...	1	4	4	...	...	...	4	2
	Total Ministry	**...**	**...**	**4**	**229**	**(1)**	**9**	**...**	**...**	**450**	**692**	692	**...**	**...**	**...**	692	**9**

TABLE 6

General Summary
Revenue by Main Classification—*Continued*
(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments(2)	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
19	**Privy Council**																
	Department	...	...	...	256	...	...	...	...	11	267	267	...	...	...	267	39
	Canadian Intergovernmental Conference Secretariat	...	...	1	(1)	...	...	...	...	1,352	1,353	1,353	...	...	...	1,353	...
	Chief Electoral Officer	...	...	5	2	...	...	...	...	1	8	8	...	...	...	8	...
	Commissioner of Official Languages	...	...	...	6	...	...	...	...	...	6	6	...	...	...	6	3
	Economic Council of Canada	...	...	...	4	...	...	...	...	(1)	4	4	...	...	...	4	...
	Public Service Staff Relations Board	...	...	...	27	...	...	...	...	(1)	27	27	...	...	...	27	1
	Security Intelligence Review Committee	...	...	...	(1)	...	...	...	...	...	(1)	(1)	...	...	...	(1)	...
	Total Ministry	**...**	**...**	**6**	**295**	**...**	**...**	**...**	**...**	**1,364**	**1,665**	**1,665**	**...**	**...**	**...**	**1,665**	**43**
20	**Public Works**																
	Department	...	5,211	61,809	3,416	3,257	5,443	...	...	15,286	94,422	94,422	55,425	1,519,388	1,574,813	1,669,235	25,808
	Canada Mortgage and Housing Corporation	...	866,050	101	41,364	...	...	...	...	22,041	929,556	929,556	...	...	...	929,556	...
	National Capital Commission	...	...	...	...	...	...	...	...	3,500	3,500	3,500	...	...	...	3,500	...
	Total Ministry	**...**	**871,261**	**61,910**	**44,780**	**3,257**	**5,443**	**...**	**...**	**40,827**	**1,027,478**	**1,027,478**	**55,425**	**1,519,388**	**1,574,813**	**2,602,291**	**25,808**
21	**Regional Industrial Expansion**																
	Department	...	52,204	...	73,237	...	9,778	...	...	2,148	137,367	137,367	...	...	...	137,367	52
	Investment Canada	...	...	...	326	...	(1)	...	...	...	326	326	...	...	...	326	...
	Total Ministry	**...**	**52,204**	**...**	**73,563**	**...**	**9,778**	**...**	**...**	**2,148**	**137,693**	**137,693**	**...**	**...**	**...**	**137,693**	**52**
22	**Science and Technology**																
	Ministry of State	...	...	...	8	...	...	...	...	1	9	9	...	...	...	9	...
	National Research Council of Canada	...	...	...	1,365	...	...	...	...	51	1,416	1,416	18,666	5,564	24,230	25,646	888
	Natural Sciences and Engineering Research Council	...	...	...	708	...	(1)	...	...	(1)	708	708	...	...	...	708	...
	Total Ministry	**...**	**...**	**...**	**2,081**	**...**	**(1)**	**...**	**...**	**52**	**2,133**	**2,133**	**18,666**	**5,564**	**24,230**	**26,363**	**888**

23	**Secretary of State**																
	Department	...	...	...	1,503	4,243	...	...	...	47,462	53,208	53,208	...	...	...	53,208	154
	Public Service Commission	...	...	...	77	...	270	...	...	135	482	482	320	12,289	12,609	13,091	269
	Social Sciences and Humanities Research Council	...	...	...	756	...	...	...	...	(1)	756	756	...	...	...	756	...
	Status of Women—Office of the Co-ordinator	...	...	...	5	...	...	...	...	...	5	5	...	...	...	5	5
	Total Ministry	...	...	...	**2,341**	**4,243**	**270**	...	...	**47,597**	**54,451**	**54,451**	**320**	**12,289**	**12,609**	**67,060**	**428**
24	**Solicitor General**																
	Department	...	...	...	276	...	(1)	...	...	...	276	276	...	...	...	276	...
	Canadian Security Intelligence Service	...	...	...	24	...	...	...	...	106	130	130	...	...	...	130	42
	Correctional Service	...	...	17,576	1,219	227	1,854	...	...	354	21,230	21,230	...	...	...	21,230	8,318
	National Parole Board	...	...	...	5	...	...	...	...	1	6	6	...	...	...	6	...
	Royal Canadian Mounted Police	...	16	4,952	1,488	4,322	1	...	...	297	11,076	11,076	421,433	35,858	457,291	468,367	208
	Total Ministry	...	**16**	**22,528**	**3,012**	**4,549**	**1,855**	...	...	**758**	**32,718**	**32,718**	**421,433**	**35,858**	**457,291**	**490,009**	**8,568**
25	**Supply and Services**																
	Department	...	46,917	108,436	1,765	...	15	..	...	6,132	163,265	163,265	58,316	696,620	754,936	918,201	17,260
	Statistics Canada	...	...	...	233	...	...	...	...	587	820	820	5,779	16,880	22,659	23,479	316
	Total Ministry	...	**46,917**	**108,436**	**1,998**	...	**15**	...	...	**6,719**	**164,085**	**164,085**	**64,095**	**713,500**	**777,595**	**941,680**	**17,576**
26	**Transport**																
	Department	...	49,709	6,972	24,756	442	...	...	...	73,170	155,049	155,049	759,442	136,749	896,191	1,051,240	357
	Canadian Aviation Safety Board	...	...	...	698	...	...	...	...	11	709	709	...	...	...	709	693
	Canadian Transport Commission	...	...	(1)	549	7	7	...	...	...	563	563	...	...	...	563	290
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	(1)	(1)	(1)	...	...	...	(1)	...
	Grain Transportation Agency Administrator	...	...	...	(1)	(1)	...	...	...	...	(1)	(1)	...	...	...	(1)	...
	Northern Pipeline Agency	...	...	...	10	...	...	...	...	261	271	271	...	...	...	271	106
	Total Ministry	...	**49,709**	**6,972**	**26,013**	**449**	**7**	...	...	**73,442**	**156,592**	**156,592**	**759,442**	**136,749**	**896,191**	**1,052,783**	**1,446**
27	**Treasury Board**																
	Secretariat	...	...	3	147	...	(1)	...	...	3,600	3,750	3,750	...	33,581	33,581	37,331	176
	Comptroller General	...	...	...	36	...	(1)	...	...	62	98	98	...	...	...	98	...
	Privatization and Regulatory Affairs	...	...	128,357	...	...	...	...	...	...	128,357	128,357	...	...	...	128,357	...
	Total Ministry	...	...	**128,360**	**183**	...	(1)	...	...	**3,662**	**132,205**	**132,205**	...	**33,581**	**33,581**	**165,786**	**176**
28	**Veterans Affairs**	...	**8,760**	**1,177**	**2,540**	...	**26,853**	...	...	**283**	**39,613**	**39,613**	...	...	...	**39,613**	**224**
	Total ministerial revenue before consolidated accounts	**70,366,143**	**4,626,823**	**353,864**	**345,447**	**238,435**	**205,577**	**52,579**	**40,132**	**371,442**	**6,234,299**	**76,600,442**	**1,793,969**	**3,659,772**	**5,453,741**	**82,054,183**	**134,769**

TABLE 6

General Summary
Revenue by Main Classification—*Concluded*
(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[2]	Proceeds from sales	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
	Consolidated specified purpose accounts[3]—																
	Unemployment insurance contributions	9,558,032	...	...	...	...	...	...	...	...	...	9,558,032	...	...	...	9,558,032	...
	Canadian Ownership special charge	(753)	...	...	...	...	...	...	...	...	...	(753)	...	...	...	(753)	...
	Interest on loans to the Unemployment Insurance Account	...	(836,734)	...	...	...	...	...	...	...	(836,734)	(836,734)	...	...	...	(836,734)	...
	Crop Reinsurance Fund	...	...	...	...	...	...	...	...	53,811	53,811	53,811	...	...	...	53,811	...
	Western Grain Stabilization Account	...	...	...	...	...	...	...	...	25,378	25,378	25,378	...	...	...	25,378	...
	Agricultural Commodities Stabilization Accounts	...	...	...	...	...	...	...	...	47,109	47,109	47,109	...	...	...	47,109	...
	Exchange Fund Account adjustment[4]	...	470,974	...	...	...	...	...	...	...	470,974	470,974	...	...	...	470,974	...
	Total consolidated revenue	**79,923,422**	**4,261,063**	**353,864**	**345,447**	**238,435**	**205,577**	**52,579**	**40,132**	**497,740**	**5,994,837**	85,918,259	**1,793,969**	**3,659,772**	**5,453,741**	91,372,000	**134,769**
	Revenue internal to the Government	(53,767)	(26,655)	(9,987)	(14,348)	(349)	(7,491)	...	...	(22,172)	(81,002)	(134,769)	...	(3,659,772)	(3,659,772)	(3,794,541)	(134,769)
	Total net revenue from outside parties	**79,869,655**	**4,234,408**	**343,877**	**331,099**	**238,086**	**198,086**	**52,579**	**40,132**	**475,568**	**5,913,835**	**85,783,490[5]**					
	Revenue credited to appropriations from outside parties	356,713	21,220	174,825	...	187,789	889,275	...	696	163,451	1,437,256		1,793,969[5]		1,793,969[5]		
	Total gross revenue from outside parties	**80,226,368**	**4,255,628**	**518,702**	**331,099**	**425,875**	**1,087,361**	**52,579**	**40,828**	**639,019**	**7,351,091**					**87,577,459[5]**	

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[1] Less than $500.

[2] Additional details are provided in Section 11 of Volume II (Part II).

[3] Details can be found in Section 7 of Volume I.

[4] To recognize the international reserves held in the Exchange Fund Account.

[5] Total gross revenue from outside parties is the sum of total net revenue from outside parties and revenue credited to appropriations from outside parties.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
2		Agriculture		
		Department		
		Management and Administration Program		
	1	Program expenditures and contributions	59,763,000	
		Agri-Food Program		
	5	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Western Grain Stabilization Act	446,792,000	
	5b	Operating expenditures		3,985,000
	10	Capital expenditures	112,766,000	
	15	The grants listed in the Estimates and contributions	380,602,000	
	15a	The grants listed in the Estimates and contributions—To authorize the transfer of $1,581,000 from Agriculture Vote 1, $72,551 from Agriculture Vote 5 and $10,236,403 from Agriculture Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		76,436,246
	15b	The grants listed in the Estimates and contributions		296,015,000
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $549,800 from Agriculture Vote 5, $3,175,000 from Agriculture Vote 10 and $3,737,000 from Agriculture Vote 35, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		195,238,000
		Canadian Forestry Service Program		
	20	Operating expenditures and authority to spend revenue received during the year	75,465,000	
	20a	Operating expenditures and authority to spend revenue received during the year—To authorize the transfer of $3,589,299 from Agriculture Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	19,308,000	
	25a	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of $3,208,999 from Agriculture Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	30	The grants listed in the Estimates and contributions	116,160,000	
	30a	The grants listed in the Estimates and contributions—To authorize the transfer of $2,752,299 from Agriculture Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Canadian Grain Commission Program		
	35	Program expenditures and contribution	43,311,000	
		Canadian Dairy Commission		
	40	Program expenditures	4,554,000	
		Canadian Livestock Feed Board		
	45	Operating expenditures	1,601,000	
	50	Contributions	18,100,000	
		Farm Credit Corporation		
	55c	Payments to the Farm Credit Corporation to offset loan losses during the fiscal year ending March 31, 1987		5,000,000
		Total Ministry—Budgetary	1,278,422,000	576,674,249
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
3		Communications		
		Department		
		Communications and Culture Program		
	1	Operating expenditures and authority to spend revenue received during the year	124,011,000	
	1c	Operating expenditures—To authorize the transfer of $4,199,999 from Communications Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	5	Capital expenditures	11,166,000	
	5a	Capital expenditures—To authorize the transfer of $2,316,999 from Communications Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	61,729,000	
	10a	The grants listed in the Estimates and contributions—To authorize the transfer of $6,063,500 from Communications Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		12,207,000
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000	
	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000	
		Canada Council		
	25	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	74,011,000	
	25a	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		11,470,000
		Canadian Broadcasting Corporation		
	30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	797,095,000	
	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	68,428,000	
		Canadian Film Development Corporation		
	45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	77,810,000	
	45a	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		29,050,000
		Canadian Radio-television and Telecommunications Commission		
	50	Program expenditures and the grants listed in the Estimates	23,260,000	
		National Arts Centre Corporation		
	55	Payments to the National Arts Centre Corporation	15,038,000	
		National Film Board		
	60	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	64,050,000	
		National Library		
	65	Program expenditures and the grants listed in the Estimates	29,159,750	
	65a	Program expenditures and the grants listed in the Estimates		3,380,000

		National Museums of Canada		
	70	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1986-87 and 1987-88 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	62,804,300	
	70a	Operating expenditures		2,832,000
	70c	Operating expenditures—To authorize the transfer of $456,000 from Communications Vote 75, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		1,240,318
	75	The grants listed in the Estimates	8,852,700	
		Public Archives		
	80	Program expenditures and authority to spend revenues received during the year	38,869,000	
	80a	Program expenditures and authority to spend revenues received during the year		6,380,000
		Total Ministry—Budgetary	**1,515,376,750**	**66,559,320**
		Non-budgetary	**10,000**	...
4		Consumer and Corporate Affairs		
		Department		
	1	Operating expenditures	114,744,000	
	5	The grants listed in the Estimates and contributions	39,316,000	
		Canada Post Corporation		
	10	Payments to the Canada Post Corporation for special purposes	100,000,000	
	10c	Payments to the Canada Post Corporation for special purposes		99,000,000
	11c	Payment to the Canada Post Corporation in respect of capital and deferred charge/cost requirements		103,000,000
	12c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $184,284,000 for the 12 month period ending March 31, 1986 in accordance with Subsection 29(3) of the Canada Post Corporation Act		1
		Competition Tribunal		
	14c	Program expenditures		1,400,000
		Restrictive Trade Practices Commission		
	15	Program expenditures	1,022,000	
	15c	Program expenditures		115,000
		Standards Council of Canada		
	20	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	6,935,000	
		Total Ministry—Budgetary	**262,017,000**	**203,515,001**
		Non-budgetary	...	...
5		Employment and Immigration		
		Department/Canada Employment and Immigration Commission		
		Corporate and Special Services Program		
	1	Departmental administration—Program expenditures	6,806,000	
	1a	Departmental administration—Program expenditures		1,619,500
	5	Canada Employment and Immigration Commission—Program expenditures	30,982,000	
	5a	Canada Employment and Immigration Commission—Program expenditures		1,010,000
		Employment and Insurance Program		
	10	Operating expenditures	73,932,000	
	15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	1,513,877,200	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
	15a	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers in contributing to the betterment of the community—To authorize the transfer of $16,874,000 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		36,096,000
	15c	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		1
		Immigration Program		
	20	Operating expenditures	86,691,000	
	20a	Operating expenditures		12,960,000
	20c	Operating expenditures—To authorize the transfer of $2,099,999 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	21c	Pursuant to Section 18 of the Financial Administration Act, to write off 14 debts due to Her Majesty in the right of Canada amounting in aggregate to $37,482.96 in regards to transportation loans issued under Section 121 of the Immigration Act—To authorize the transfer of $37,482 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	25	Contributions	33,863,000	
	25a	Contributions		17,931,000
	25c	Contributions and the grants listed in the Estimates—To authorize the transfer of $1,000,000 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Immigration Appeal Board		
	30	Program expenditures	4,191,000	
	30a	Program expenditures		4,266,000
		Total Ministry—Budgetary	**1,750,342,200**	**73,882,504**
		Non-budgetary	...	...
6		Energy, Mines and Resources		
		Department		
		Administration Program		
	1	Program expenditures and authority to spend revenue received during the year	41,867,000	
		Energy Program		
	5	Operating expenditures	126,689,000	
	10	The grants listed in the Estimates and contributions	68,523,000	
	15	Canadian Home Insulation Program—Payments for the purposes of the Canadian Home Insulation Program Act	500,000	
	20	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act	2,000,000	
	25	Petroleum Incentives Program—Payments for the purposes of the Petroleum Incentives Program Act	950,000,000	
	L30	Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections	3,718,000	
	L31a	Loans to NewGrade Energy Inc. for the study and construction of a heavy oil upgrader in Saskatchewan		20,400,000

		Minerals and Earth Sciences Program		
	35	Operating expenditures	261,543,000	
	40	Capital expenditures	30,452,000	
	45	The grants listed in the Estimates and contributions	31,050,000	
		Atomic Energy Control Board		
	50	Program expenditures, the grants listed in the Estimates and contributions	21,307,000	
		Atomic Energy of Canada Limited		
	55	Operating expenditures	197,952,000	
	55a	Operating expenditures		2,400,000
	60	Capital expenditures	17,892,000	
		National Energy Board		
	65	Program expenditures	23,806,000	
		Petro-Canada International Assistance Corporation		
	70	Payments to Petro-Canada International Assistance Corporation	56,900,000	
		Total Ministry—Budgetary	**1,830,481,000**	**2,400,000**
		Non-budgetary	**3,718,000**	**20,400,000**
7		Environment		
		Department		
		Administration Program		
	1	Program expenditures and contributions	36,889,000	
	1a	Program expenditures and contributions—To authorize the transfer of $802,999 from Environment Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Environmental Services Program		
	5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above boards at such remuneration as the boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	309,380,000	
	10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	36,072,000	
	10a	Capital expenditures—To authorize the transfer of $8,003,050 from Environment Vote 5 and $1,136,949 from Environment Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	15	The grants listed in the Estimates and contributions	18,516,000	
	15a	The grants listed in the Estimates and contributions		2,389,250
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $75,686 from Environment Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Parks Canada Program		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	195,975,000	
	20c	Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $150,000 from Environment Vote 5 and $857,611 from Environment Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		1,595,389
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	95,964,000	
	30	National Battlefields Commission—Operating expenditures	2,332,000	
		Total Ministry—Budgetary	695,128,000	3,984,642
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
8		External Affairs		
		Department		
		Canadian Interests Abroad Program		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	537,610,000	
	1a	Operating expenditures		10,327,000
	1c	Operating expenditures—To authorize the transfer of $17,967,000 from External Affairs Vote 5 and $809,000 from External Affairs Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		2,430,000
	5	Capital expenditures	98,110,000	
	5a	Capital expenditures		2,430,000
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $60,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1985, which is	157,306,106	
	10a	The grants listed in the Estimates, contributions		860,000
	10c	The grants listed in the Estimates, contributions		1
	L15	Advances to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 14,451 Swiss Francs notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of October, 1985 which is	8,031	
	L16a	Advance to the Working Capital Fund of the United Nations Educational, Scientific and Cultural Organization (UNESCO) in the amount of $38,220 (US) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of July, 1986 which is		54,000
	L17c	Advance to the Working Capital Fund of the United Nations Industrial Development Organization (UNIDO) in the amount of $182,000 (US) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of July 1986, which is		259,000
	L18c	To extend the purpose of Industry Trade and Commerce Vote L46b, Appropriation Act No. 3, 1980-81, to authorize the Minister to make payments and issue guarantees in the 1986-87 and 1987-88 fiscal years		1
		World Exhibitions Program		
	20	Program expenditures, the grants listed in the Estimates and contributions	1,736,000	
	20a	Program expenditures, the grants listed in the Estimates and contributions		150,000
	20c	Program expenditures, the grants listed in the Estimates and contributions		200,000
		Canadian Commercial Corporation		
	25	Program expenditures	16,095,000	
		Canadian International Development Agency		
	30	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to:		

		(i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto;		
		(ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and		
		(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	70,492,000	
	30a	Operating expenditures—To authorize the transfer of $994,999 from External Affairs Vote 35, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	35	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,693,500,000	
	35a	The grants and contributions listed in the Estimates		1
	40	Payment to the Asian Development Bank in accordance with the International Development (Financial Institutions) Continuing Assistance Act	2,600,000	
	L45	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $173,600,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purpose of contributions to international financial institution fund accounts	1	
	L45a	The issuance of non-interest bearing, non-negotiable demand notes. In accordance with the International Development (Financial Institutions) Continuing Assistance Act, to increase from $173,600,000 to $237,600,000 the issuance of notes for the purpose of contributions to international financial institution fund accounts		1
	L45c	The issuance of non-interest bearing, non-negotiable demand notes. In accordance with the International Development (Financial Institutions) Continuing Assistance Act, to increase from $237,600,000 to $280,600,000 the issuance of notes for the purpose of contributions to international financial institution fund accounts		1
	L50	In accordance with the International Development (Financial Institutions) Continuing Assistance Act:		
		(a) the issuance of non-interest bearing, non-negotiable demand notes estimated at $11,800,000 to the African Development Bank not to exceed the equivalent of 8,400,000 Units of Account;		
		(b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $10,000,000 to the Inter-American Development Bank not to exceed the equivalent of US $7,322,504; and		
		(c) the issuance of non-interest bearing, non-negotiable demand notes estimated at $3,800,000 to the Asian Development Bank	1	
		International Centre for Ocean Development		
	55	Payments to the International Centre for Ocean Development in accordance with the International Centre for Ocean Development Act	4,200,000	
		International Development Research Centre		
	60	Payments to the International Development Research Centre	95,000,000	
	60a	Payments to the International Development Research Centre		5,000,000
		International Joint Commission		
	65	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality	3,250,000	
		Total Ministry—Budgetary	**2,679,899,106**	**21,397,003**
		Non-budgetary	**8,033**	**313,003**
9		**Finance**		
		Department		
		Financial and Economic Policies Program		
	1	Program expenditures and authority to spend revenue received during the year	43,278,000	
	5	In accordance with the Bretton Woods and Related Agreements Act:		
		(a) Payment estimated at $1,100,000 to the International Bank for Reconstruction and Development not to exceed the equivalent of US $776,000;		
		(b) The payment estimated at $8,000,000 to the International Finance Corporation not to exceed the equivalent of US $5,700,000	9,100,000	
	L6	In accordance with the Bretton Woods and Related Agreements Act:		
		(a) The issuance of non-interest bearing, non-negotiable demand notes estimated at $9,800,000 to the International Bank for Reconstruction and Development not to exceed US $6,984,000;		
		(b) The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $266,300,000 to the International Development Association	1	
		Canadian Import Tribunal Program		
	10	Program expenditures	2,186,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote number	Department or agency	Main Estimates	Supplementary Estimates
			$	$
		Inspector General of Banks Program		
	15	Program expenditures	3,705,000	
	15c	Program expenditures		351,000
		Special Program		
	20	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	45,000	
	L25	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council, (a) to the Saint John Harbour Bridge Authority established by c. 150 of the Statutes of New Brunswick, 1961-62; or (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year	631,000	
		Auditor General		
	30	Program expenditures, the grant listed in the Estimates and contributions	40,470,000	
		Insurance		
	35	Program expenditures	26,384,000	
		Tariff Board		
	40	Program expenditures	2,343,000	
	40a	Program expenditures		64,600
		Total Ministry— Budgetary	**127,511,000**	**415,600**
		Non-budgetary	**631,001**	...
10		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects	423,577,000	
	1c	Operating expenditures—To authorize the transfer of $1,159,000 from Fisheries and Oceans Vote 5 and $372,000 from Fisheries and Oceans Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		11,676,400
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	82,688,000	
	10	The grants listed in the Estimates and contributions	14,337,000	
		Total Ministry— Budgetary	**520,602,000**	**11,676,400**
		Non-budgetary	...	...

11		Governor General		
		Department		
	1	Program expenditures and expenditures incurred on behalf of former governors general, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	5,911,000	
	1c	Program expenditures		895,000
		Total Ministry—Budgetary	**5,911,000**	**895,000**
		Non-budgetary	...	...
12		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures	45,887,000	
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	256,099,000	
	6c	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada certain debts due to Her Majesty the Queen in Right of Canada amounting to (a) $14,219,135 representing the principal balances of 1,155 accounts owed by 892 debtors arising from direct loans, made from the Indian Economic Development Fund established under the authority of Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970; and (b) $569,864 representing the principal balances of 78 accounts owed by 78 debtors arising from direct loans, made from the Indian Housing Assistance Fund established under the authority of Northern Affairs and Natural Resources Vote L51a, Appropriation Act No. 9, 1966		14,788,999
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	70,557,000	
	15	The grants listed in the Estimates and contributions	1,238,640,000	
	15a	The grants listed in the Estimates and contributions—To authorize the transfer of $1,282,850 from Indian Affairs and Northern Development Vote 1; $24,952,129 from Indian Affairs and Northern Development Vote 5; $9,510,800 from Indian Affairs and Northern Development Vote 10; $1,357,500 from Indian Affairs and Northern Development Vote 25; $3,500,000 from Indian Affairs and Northern Development Vote 35; $9,223,000 from Indian Affairs and Northern Development Vote 40; and, $220,000 from Indian Affairs and Northern Development Vote 45, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		108,880,920
	15c	The grants listed in the Estimates and contributions—To authorize the transfer of $2,020,000 from Indian Affairs and Northern Development Vote 1; $13,750,800 from Indian Affairs and Northern Development Vote 5; $1,200,000 from Indian Affairs and Northern Development Vote 10, $3,430,000 from Indian Affairs and Northern Development Vote 20; and $1,000,000 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		19,083,100

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Northern Affairs Program		
	20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	73,768,000	
	20a	Operating expenditures—To extend the purposes of Indian Affairs and Northern Development Vote 20, Appropriation Act No. 2, 1986-87		
		(a) to reduce from $9,900,000 to $5,000,000 the amount of loans that the Minister may guarantee pursuant to the Indian Affairs and Northern Development Vote 25b, Appropriation Act No. 1, 1976, in respect of loans from the Eskimo Loan Fund; and		
		(b) to authorize the transfer of $2,327,500 from Indian Affairs and Northern Development Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		13,399,360
	21c	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada, certain debts due to Her Majesty the Queen in Right of Canada, amounting to $462,655 representing the principal balances of 51 accounts owed by 48 debtors, arising from direct loans made from the Eskimo Loan Fund established by Vote 546, Appropriation Act No. 3, 1953		462,655
	25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	26,975,000	
	30	The grants listed in the Estimates and contributions	32,826,500	
	30a	The grants listed in the Estimates and contributions		6,901,200
	30c	The grants listed in the Estimates and contributions		1
		Transfer Payments to the Territorial Governments Program		
	35	Transfer payments to the Government of the Yukon Territory listed in the Estimates	160,000,000	
	40	Transfer payments to the Government of the Northwest Territories listed in the Estimates	477,000,000	
	40c	Transfer payments to the Territorial Governments—The grants listed in the Estimates—To authorize the transfer of $1,092,333 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		547,000
		Native Claims Program		
	45	Operating expenditures	4,507,000	
	45c	Operating expenditures		284,844
	50	The grants listed in the Estimates and contributions	16,360,000	
	50a	The grants listed in the Estimates and contributions		23,254,180
	50c	The grants listed in the Estimates and contributions—To authorize the transfer of $206,107 from Indian Affairs and Northern Development Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		17,689,154
	L55	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	14,303,000	
	L56a	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period		1,064,448
		Northern Canada Power Commission		
	L60	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act	11,654,000	
		Total Ministry—Budgetary	**2,402,619,500**	**205,291,413**
		Non-budgetary	**25,957,000**	**1,064,448**

13		**Justice**		
		Department		
	1	Operating expenditures	79,046,350	
	1a	Operating expenditures		5,259,851
	5	The grants listed in the Estimates and contributions	77,110,650	
	5a	The grants listed in the Estimates and contributions		3,199,000
	5c	The grants listed in the Estimates and contributions		9,800,000
		Canadian Human Rights Commission		
	10	Program expenditures	8,951,000	
	10a	Program expenditures		432,000
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	2,942,000	
	15c	Operating expenditures, the grants listed in the Estimates		1
	20	Canadian Judicial Council—Operating expenditures	320,000	
		Federal Court of Canada		
	25	Program expenditures	9,013,000	
	25a	Program expenditures		557,000
		Law Reform Commission of Canada		
	30	Program expenditures	4,574,000	
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	3,159,000	
		Supreme Court of Canada		
	40	Program expenditures	4,466,000	
	40a	Program expenditures		397,000
	40c	Program expenditures		150,000
		Tax Court of Canada		
	45	Program expenditures	3,443,000	
		Total Ministry—Budgetary	**193,025,000**	**19,794,852**
		Non-budgetary	...	...
14		**Labour**		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	45,690,500	
	1a	Operating expenditures		3,654,000
	1c	Operating expenditures		115,000
	5	The grants listed in the Estimates and contributions	8,740,000	
	5a	The grants listed in the Estimates and contributions		1,453,000
	5c	The grants listed in the Estimates and contributions		385,000
		Canada Labour Relations Board		
	10	Program expenditures	5,453,000	
	10c	Program expenditures		50,000
		Canada Mortgage and Housing Corporation[1]		
	15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	1,583,900,000	
	L20	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act	17,500,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	L25	Advances to Canada Mortgage and Housing Corporation for loans approved under Section 37.1 of the National Housing Act	13,600,000	
		Canadian Centre for Occupational Health and Safety		
	30	Program expenditures	7,736,000	
		Total Ministry—Budgetary	**1,651,519,500**	**5,657,000**
		Non-budgetary	**31,100,000**	...
15		National Defence		
		Department		
		Defence Services Program		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $22,944,675,592 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $13,498,000,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	6,430,586,940	
	5	Capital expenditures	2,584,088,000	
	5a	Capital expenditures—To authorize the transfer of $117,899,999 from National Defence Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	136,852,652	
	10a	The grants listed in the Estimates and contributions—To authorize the transfer of $5,000,000 from National Defence Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		1,161,031
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of $39,801,189 from National Defence Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Defence Construction (1951) Limited Program		
	15	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	16,570,000	
		Total Ministry—Budgetary	**9,168,097,592**	**1,161,033**
		Non-budgetary	...	...
16		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan	40,952,000	
	1a	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $350,000 from National Health and Welfare Vote 5, and $35,000 from National Health and Welfare Vote 35, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1

1c	Program expenditures and the grants listed in the Estimates and contributions		901,000
	Health Services and Promotion Program		
5	Operating expenditures	22,143,000	
10	The grants listed in the Estimates and contributions	33,798,000	
10a	The grants listed in the Estimates and contributions—To authorize the transfer of $145,000 from National Health and Welfare Vote 5, and $1,094,999 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
10c	The grants listed in the Estimates and contributions—To authorize the transfer of $199,999 from National Health and Welfare Vote 15, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	Social Services Program		
15	Operating expenditures	12,559,000	
15a	Operating expenditures—To authorize the transfer of $1,623,999 from National Health and Welfare Vote 20, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
20	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders who were committed to the care of provincial authorities prior to the proclamation of the Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	106,250,000	
20c	The grants listed in the Estimates and contributions		13,500,000
	Medical Services Program		
25	Operating expenditures, the grants listed in the Estimates and contributions	395,229,000	
25a	Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $1,231,000 from National Health and Welfare Vote 20, $2,500,000 from National Health and Welfare Vote 40, $1,000,000 from National Health and Welfare Vote 45, and $3,316,000 from National Health and Welfare Vote 55, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		2,561,000
25c	Operating expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of $600,000 from National Health and Welfare Vote 30, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		13,884,000
30	Capital expenditures	29,012,000	
	Health Protection Program		
35	Operating expenditures and the grants listed in the Estimates	100,022,000	
35a	Operating expenditures and the grants listed in the Estimates		1
35c	Operating expenditures and the grants listed in the Estimates—To authorize the transfer of $425,999 from National Health and Welfare Vote 15 and $570,000 from National Health and Welfare Vote 40, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
40	Capital expenditures	22,701,000	
	Income Security Program		
45	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	59,695,000	
	Fitness and Amateur Sport Program		
50	Operating expenditures	9,771,000	
50c	Operating expenditures		215,000
55	Contributions	60,597,000	
55c	Contributions		1,029,000
	XV Olympic Winter Games Program		
60	Operating expenditures	1,317,000	
60c	Operating expenditures—To authorize the transfer of $500,000 from National Health and Welfare Vote 70, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		500,000
65	Capital expenditures	19,892,000	
70	Contributions	25,962,000	
	Medical Research Council		
75	Operating expenditures	3,384,000	
75c	Operating expenditures—To authorize the transfer of $249,999 from National Health and Welfare Vote 80, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
80	The grants listed in the Estimates	157,936,000	
80a	The grants listed in the Estimates		6,303,000
	Total Ministry—Budgetary	**1,101,220,000**	**38,893,007**
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	 Supplementary Estimates
			$	$
17		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	386,541,000	
	5	Capital expenditures	19,878,000	
		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act, 1971	655,523,000	
	15	Capital expenditures	16,800,000	
	15c	Capital expenditures		4,600,000
		Total Ministry—Budgetary	**1,078,742,000**	**4,600,000**
		Non-budgetary	...	...
18		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	17,200,000	
		House of Commons		
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	116,352,000	
	5a	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices		1,145,000
		Library of Parliament		
	10	Program expenditures	10,039,000	
	10c	Program expenditures		535,000
		Total Ministry—Budgetary	**143,591,000**	**1,680,000**
		Non-budgetary	...	...
19		**Privy Council**		
		Department		
		Privy Council Program		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grant listed in the Estimates and contribution	37,628,000	
	1c	Program expenditures		6,207,300

		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	2,768,000	
	5c	Program expenditures		322,000
		Chief Electoral Officer		
	10	Program expenditures	1,948,000	
		Commissioner of Official Languages		
	15	Program expenditures	9,189,000	
		Economic Council of Canada		
	20	Program expenditures	7,992,000	
		Public Service Staff Relations Board		
	25	Program expenditures	8,731,000	
		Security Intelligence Review Committee		
	30	Program expenditures	812,000	
	30c	Program expenditures		372,000
		Total Ministry—Budgetary	**69,068,000**	**6,901,300**
		Non-budgetary	...	...
20		**Public Works**[1]		
		Department		
		Services Program		
	1	Payments to the Public Works Revolving Fund for operating expenditures not recovered from Government departments and agencies	142,257,000	
	5	Capital expenditures	16,753,000	
		Accommodation Program		
	10	Operating expenditures, the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan Act and the Unemployment Insurance Act, 1971 and authority to spend revenue received during the year	492,963,000	
	15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	135,759,000	
	20	Payments to Canada Museums Construction Corporation Inc. in respect of operating and capital expenditures for the construction of the National Gallery of Canada and the National Museum of Man	80,310,000	
		Government Realty Assets Support Program		
	25	Program expenditures, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and the grants listed in the Estimates and contributions, including grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and (a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property; (b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and (c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities	56,402,000	
	25c	Program expenditures and the grants listed in the Estimates—To authorize the transfer of $5,717,999 from Public Works Vote 15, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	30	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures	7,183,000	
	35	Payments to Canada Lands Company (Vieux-Port de Québec) Inc. for operating and capital expenditures	4,514,000	
	35a	Payments to Canada Lands Company (Vieux-Port de Québec) Inc. for operating and capital expenditures		437,000
	40	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures	2,477,000	
	40a	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures		800,000
	45	Payments to Harbourfront Corporation for operating and capital expenditures and authority to spend revenues received during the year in respect of Toronto Harbourfront properties owned by Her Majesty	954,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
		Marine Transportation and Related Engineering Works Program		
	50	Program expenditures including expenditures on works on other than federal property	7,847,000	
	51c	Pursuant to subsection 18(2) of the Financial Administration Act, to write off from the accounts of Canada loans in the amount of $19,311,904 made jointly and severally to the Provincial Refining Company Limited and the Newfoundland Refining Company Limited—To authorize the transfer of $1,311,903 from Public Works Vote 5, $9,100,000 from Public Works Vote 15, $850,000 from Public Works Vote 50 and $8,050,000 from Public Works Vote 60, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Land Transportation and Other Engineering Works Program		
	55	Operating expenditures	25,706,000	
	60	Capital expenditures including expenditures on works on other than federal property	27,616,000	
		National Capital Commission		
	65	Payment to the National Capital Commission for operating expenditures	46,893,000	
	70	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	30,649,000	
	75	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	10,718,000	
	L80	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region	2,300,000	
		Total Ministry—Budgetary	**1,089,001,000**	**1,237,002**
		Non-budgetary	**2,300,000**	...
21		**Regional Industrial Expansion**		
		Department		
	1	Operating expenditures	228,699,829	
	1c	Operating expenditures— To provide that the aggregate amount of insurance outstanding at any time in respect of de Havilland DHC-7 and DHC-8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980-81 does not exceed $400,000,000 and $250,000,000 US; and to provide a further amount of		300,000
	2a	To authorize the Minister of Finance on behalf of Her Majesty in Right of Canada, in accordance with terms and conditions approved by the Governor in Council, to enter into agreements with the lenders to whom Canadair Financial Corporation Inc. has debt obligations guaranteed by Her Majesty pursuant to Industry, Trade and Commerce Vote 6a, Appropriation Act No. 1, 1980-81, as amended, for purposes of assuming the said debt obligations and for such purpose to issue, within the meaning of Part IV of the Financial Administration Act, the relevant securities therefor; to repeal the said Vote 6a, as amended		1
	5	Textile and Clothing Board—Operating expenditures	1,338,000	
	10	The grants listed in the Estimates and contributions	789,009,000	
	10a	The grants listed in the Estimates and contributions		1
	10c	The grants listed in the Estimates and contributions		10,000,000
	15	Payments to Canadian Patents and Development Limited	350,000	
	15a	Payments to Canadian Patents and Development Limited—To authorize the transfer of $127,999 from Regional Industrial Expansion Vote 1, Appropriation Act No. 2, 1986-87 for purposes of this Vote		1
	20	Payments to Canadair Limited for CL 289—Reconnaissance drones	10,292,000	

	L25	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to purchase, on behalf of Her Majesty in Right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in Right of Canada in connection with the provision of a loan, insurance of a loan, loan guarantee, or contribution made to the company where: (i) the stock option should be exercised in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) the stock option should be exercised in order to protect the Crown's interest in respect of the loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired	300,000	
	L25a	To extend the purposes of Regional Industrial Expansion Vote L25 Appropriation Act No. 2, 1986-87 to delete paragraph (a) and substitute the following: "(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister, (i) it is necessary to take purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or (ii) it is necessary to take, purchase, exercise, assign or sell the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and"		1
	L26a	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring, as provided for under Industry, Trade and Commerce Vote L35, Appropriation Act No. 2, 1983-84		500,000
	L30	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act	16,100,000	
		Cape Breton Development Corporation		
	35	Payments to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1986-87 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	18,064,000	
	40	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	132,497,000	
	40c	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations		6,600,000
	45	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	11,000,000	
		Federal Business Development Bank		
	50	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	27,726,000	
		Investment Canada		
	55	Program expenditures	8,622,445	
		Total Ministry—Budgetary	**1,227,598,274**	**16,900,003**
		Non-budgetary	**16,400,000**	**500,001**
22		Science and Technology		
		Ministry of State		
	1	Operating expenditures	9,799,000	
	1a	Operating expenditures—To authorize the transfer of $500,000 from Science and Technology Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		1,515,000
	5	The grants listed in the Estimates and contributions	9,294,000	
	5c	The grants listed in the Estimates and contributions		1
		National Research Council of Canada		
		Scientific and Industrial Research Program		
	10	Operating expenditures	216,398,000	
	15	Capital expenditures	54,868,000	
	15a	Capital expenditures—To authorize the transfer of $6,359,000 from Science and Technology Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		1,891,000
	15c	Capital expenditures		4,245,000
	20	The grants listed in the Estimates and contributions	108,038,000	
	20a	The grants listed in the Estimates and contributions		1,000,000
	20c	The grants listed in the Estimates and contributions		1,880,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Natural Sciences and Engineering Research Council		
	25	Operating expenditures	12,273,000	
	30	The grants listed in the Estimates	300,790,000	
	30c	The grants listed in the Estimates—To authorize the transfer of $836,000 from Science and Technology Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		6,442,500
		Science Council of Canada		
	35	Program expenditures	2,388,000	
		Total Ministry—Budgetary	**713,848,000**	**16,973,501**
		Non-budgetary	...	...
23		**Secretary of State**		
		Department		
	1	Operating expenditures	173,906,000	
	5	The grants listed in the Estimates and contributions	367,258,000	
	5a	The grants listed in the Estimates and contributions		4,978,000
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of $414,800 from Secretary of State Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		590,200
		Advisory Council on the Status of Women		
	10	Program expenditures	2,447,000	
	10c	Program expenditures		60,000
		Public Service Commission		
	15	Program expenditures	111,981,000	
		Social Sciences and Humanities Research Council		
	20	Operating expenditures	5,698,000	
	25	The grants listed in the Estimates	57,524,000	
	25a	The grants listed in the Estimates		6,300,000
	25c	The grants listed in the Estimates—To authorize the transfer of $599,999 from Secretary of State Vote 20, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
		Status of Women—Office of the Co-ordinator		
	30	Program expenditures	2,533,000	
		Total Ministry—Budgetary	**721,347,000**	**11,928,201**
		Non-budgetary	...	...
24		**Solicitor General**		
		Department		
	1	Operating expenditures	21,871,500	
	1a	Operating expenditures—To authorize the transfer of $2,421,999 from Solicitor General Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1

	5	The grants listed in the Estimates and contributions	165,685,000	
	5c	The grants listed in the Estimates and contributions		1
		Canadian Security Intelligence Service		
	10	Program expenditures	113,852,000	
	10a	Program expenditures		16,485,000
	10c	Program expenditures		2,507,000
		Correctional Service		
	15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions, and (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	597,729,000	
	20	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	109,072,000	
		National Parole Board		
	25	Program expenditures	13,928,000	
		Royal Canadian Mounted Police		
		Law Enforcement Program		
	30	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	627,908,000	
	35	Capital expenditures	96,679,000	
		Total Ministry—Budgetary	**1,746,724,500**	**18,992,002**
		Non-budgetary	...	...
25		**Supply and Services**		
		Department		
	1	Operating expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	183,887,470	
	1a	Operating expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year		25,294,000
	1c	Operating expenditures		5,083,000
	5	Operating expenditures and contributions including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $18,000,000 in respect of such proposals	23,415,000	
	5c	Operating expenditures, the grants listed in the Estimates including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $20,400,000 in respect of such proposals		5,857,500
		Statistics Canada		
	10	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	270,501,000	
		Total Ministry—Budgetary	**477,803,470**	**36,234,500**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
26		Transport		
		Department		
	1	Operating expenditures, and (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping; (b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (c) authority for the payment of commissions for revenue collection pursuant to the Aeronautics Act; (d) subject to paragraph (e), authority to spend revenue received during the year excluding that received from activities under the Surface Transportation Activity; and (e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund	678,830,000	
	1a	Operating expenditures—To authorize the transfer of $9,510,999 from Transport Vote 5 and $1,400,000 from Transport Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	1c	Operating expenditures—To authorize the transfer of $36,238,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	2c	Stores Revolving Fund—In accordance with Section 33 of the Adjustment of Accounts Act, to repeal Section 30 of the said Act, as of March 31, 1987		1
	5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies	828,304,000	
	10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employee's Provident Fund Act so as to make the minimum allowance payable in the calendar year 1986 $50 per month instead of $20 per month as fixed by the said Act	280,402,117	
	10a	The grants listed in the Estimates and contributions		1
	10c	The grants listed in the Estimates and contributions		1
	15	Payments to Canada Harbour Place Corporation in respect of operating and capital expenditures for the construction and operation of a facility at Pier BC in Vancouver, BC including, a cruise ship terminal, the Canadian Host Pavilion for Expo 86 and other related facilities	9,184,000	
	15a	Payments to Canada Harbour Place Corporation—To authorize the transfer of $4,279,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	20	Payment to the Canarctic Shipping Company, Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1986	2,116,000	
	20c	Payment to the Canarctic Shipping Company, Limited—To authorize the transfer of $2,660,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	25	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	2,488,000	
	25c	Payment to Jacques Cartier and Champlain Bridges Inc.—To authorize the transfer of $1,520,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	26c	Payment to St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures—To authorize the transfer of $13,199,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1

30	Payment to the Canada Ports Corporation for:		
	(a) development of port facilities at the Port of Sept-Îles, Quebec; and		
	(b) construction of a new tug, for the Port of Churchill, Manitoba	8,867,000	
30a	Payment to Canada Ports Corporation for the		
	(a) construction of a deep berth at Churchill, Manitoba, and		
	(b) to authorize the transfer of $5,450,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
31c	To extend the purposes of Transport Vote 39c, Appropriation Act No. 4, 1983-84 to increase from $205,000,000 to $230,000,000 the amount the Minister may guarantee in respect of loans and other financial arrangements to be entered into by Ridley Terminals Inc.		1
35	Payment to the Hamilton Harbour Commission to assist in the cost of construction of the East Port Complex, Hamilton, Ontario	1,160,000	
36c	Payment to Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1986 and for the acquisition of a Pilot Boat—To authorize the transfer of $724,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
38c	Payment to Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1986—To authorize the transfer of $1,549,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
40	Payments to CN Marine Inc. pursuant to contracts with Her Majesty:		
	(a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals; and		
	(b) to pay the cost of rail/water and narrow gauge/standard interface, ferries and terminals	146,106,000	
40a	Payments to Marine Atlantic Inc.—To authorize the transfer of $19,699,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
40c	Payment to Marine Atlantic Inc.—To extend the purposes of Transport Vote 40, Appropriation Act No. 2, 1986-87		
	(a) to authorize the acquisition from Canadian National Railway Company all the issued share capital of a corporation to which assets related to the St. John's Dockyard will have been transferred by Canadian National Railway Company; and		
	(b) to authorize the transfer of $13,999,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
42c	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the TerraTransport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services—To authorize the transfer of $822,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
45	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	500,000,000	
45c	Payments to VIA Rail Canada Inc.—To authorize the transfer of $26,699,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	Canadian Aviation Safety Board		
50	Program expenditures	14,342,000	
	Canadian Transport Commission		
55	Operating expenditures	37,611,000	
60	Contributions	25,704,000	
60c	Contributions		2,600,000
	Civil Aviation Tribunal		
63a	Program expenditures		800,000
	Grain Transportation Agency Administrator		
65	Program expenditures and contributions	2,944,000	
65c	Program expenditures and contributions		8,600,000
	Northern Pipeline Agency		
70	Program expenditures	600,000	
	Total Ministry—Budgetary	**2,538,658,117**	**12,000,017**
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
27		**Treasury Board**		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures and the grants listed in the Estimates	57,619,000	
		Government Contingencies and Centrally Financed Programs		
	5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to reuse any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	350,000,000	
	10	Employment Initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	205,000,000	
		Employer Contributions to Insurance Plans Program		
	15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	259,229,000	
		Temporary Assignments Program		
	20	Program expenditures and authority to spend revenue received during the year	346,000	
		Comptroller General		
	25	Program expenditures	11,881,000	
		Privatization and Regulatory Affairs		
	21a	Program expenditures—To authorize the transfer of $2,259,000 from Treasury Board Vote 1, Appropriation Act No. 2, 1986-87 for the purposes of this Vote and to provide a further amount of		7,639,000
		Total Ministry—Budgetary	**884,075,000**	**7,639,000**
		Non-budgetary	...	...
28		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	280,970,470	

1c	Operating expenditures—To authorize the transfer of $12,455,999 from Veterans Affairs Vote 25, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	503,022,000	
	War Veterans Allowance Board Program		
10	Program expenditures	1,476,000	
	Pension Review Board Program		
15	Program expenditures	1,514,000	
	Canadian Pension Commission Program		
20	Operating expenditures	17,145,000	
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	788,389,000	
	Bureau of Pensions Advocates Program		
30	Program expenditures	4,906,000	
30c	Program expenditures—To authorize the transfer of $126,999 from Veterans Affairs Vote 20, Appropriation Act No. 2, 1986-87 for the purposes of this Vote		1
	Total Ministry—Budgetary	**1,597,422,470**	**2**
	Non-budgetary	...	...
	Total Government—Budgetary	**37,470,050,479**	**1,367,282,552**
	Non-budgetary	**80,124,034**	**22,277,452**

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Canada Mortgage and Housing Corporation was transferred from Labour to Public Works.

APPENDIX 2

Authorities Available from Previous Years

Section	Vote number	Department or agency	Amount
			$
2		**Agriculture**	
		Department	
		Agri-Food Program	
	15c	Appropriation Act No. 1, 1970 (Vote 17b). To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 29. Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 29.2 of the Act is $1,000,000 *less* the total authority used up to the end of the 1985-86 fiscal year of $300,000	700,000
	(S)	Race Track Supervision Revolving Fund—Adjustment of Accounts Act, Section 22. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time	3,069,803
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9(1) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	234,172,800
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account, and (b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $225,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000
		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	836,524,131
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	15,827,665
		Total Ministry—Budgetary	**24,662,898**
		Non-budgetary	**1,153,191,596**

3		**Communications**	
		Department	
		Communications and Culture Program	
	(S)	Government Telecommunications Agency Revolving Fund—Adjustment of Accounts Act, Section 23. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $19,000,000 at any time	16,663,735
	(S)	(L) Telesat Canada, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		Canadian Film Development Corporation	
	(S)	(L) Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	53,077,642
		National Film Board	
	(S)	Revolving Fund—Adjustment of Accounts Act, Section 27. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time	987,805
		National Museums of Canada	
	75	Appropriation Act No. 2, 1981-82. Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1985-86 and 1986-87 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation. (Appropriation Act No. 2, 1982-83 (Vote 80), Appropriation Act No. 2, 1983-84 (Vote 70), Appropriation Act No. 2, 1984-85 (Vote 70c), Appropriation Act No. 2, 1985-86 (Vote 75), Appropriation Act No. 2, 1986-87 (Vote 70))	1,042,229
		Total Ministry—Budgetary	**18,693,769**
		Non-budgetary	**93,077,642**
4		**Consumer and Corporate Affairs**	
		Canada Post Corporation	
	(S)	(L) Canada Post Corporation Act, Section 28. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net)	500,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**500,000,000**
5		**Employment and Immigration**	
		Department/Canada Employment and Immigration Commission	
		Immigration Program	
	(S)	(L) Immigration Act, 1976, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980-81, c. 1, shall not exceed $60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	2,362,897
		Total Ministry—Budgetary	...
		Non-budgetary	**2,362,897**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
6		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada-Nova Scotia Oil and Gas Agreement Act (Section 87). Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	19,331,674
	(S)	Environmental Studies Revolving Fund—Canada Oil and Gas Act, Section 49. To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	2,111,078
	(S)	(L) Co-operative Energy Act, Section 24. The Minister, on behalf of Her Majesty in Right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate $100,000,000. (Gross)	42,196,000
		Petro-Canada	
	(S)	Petro-Canada Act, as amended, Section 10(1)(a). Payment to Petro-Canada to reimburse an advance to Canertech Inc. Total authorized limit pursuant to the Act is $55,000,000 *less* total authority of $36,839,532 used up to the end of 1985-86 fiscal year	18,160,468
	(S)	Petro-Canada Act, as amended, Section 10(1)(b). Payment to Petro-Canada to maintain the Imperial Oil Ltd. Cold Lake Project. Total authorized limit pursuant to the Act is $50,000,000 *less* total authority of $49,955,084 used up to the end of 1985-86 fiscal year	44,916
	(S)	(L) Petro-Canada Act, as amended. Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
		Total Ministry—Budgetary	**39,648,136**
		Non-budgetary	**3,899,924,147**
8		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	(S)	Passport Revolving Fund—Adjustment of Accounts Act, Section 25. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time	12,049,820
	L12c	Appropriation Act No. 1, 1971. To increase from $10,000,000 to $14,500,000 the amount thay may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L13c, Appropriation Act No. 4, 1984-85. (Net)	5,124,440
	630	(L) Appropriation Act No. 2, 1954. To increase from $19,500,000 to $30,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L14c, Appropriation Act No. 4, 1984-85. (Net)	17,490,212

(S)	(L) Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Gross)	3,492,841
L47b	Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	14,488,404
	Canadian Commercial Corporation	
(S)	(L) Canadian Commercial Corporation Act, Section 8(1). The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
	Canadian International Development Agency	
	International Development (Financial Institutions) Continuing Assistance Act—Inter-American Development Bank	
L55	To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various Appropriation Acts). (Gross)	1,072,460,755
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 CDN using the year-end closing rate of exchange ($1.3636 CDN = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986).	
	International Development (Financial Institutions) Continuing Assistance Act—Caribbean Development Bank	
L50	To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares.(Various Appropriation Acts). (Gross)	45,084,369
	International Development (Financial Institutions) Continuing Assistance Act—Asian Development Bank	
L36a	Appropriation Act No. 3, 1977-78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts). (Gross)	612,962,207
(S)	(L) International Development (Financial Institutions) Continuing Assistance Act—African Development Bank As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	193,159,648
	Export Development Corporation	
(S)	(L) Export Development Act, as amended. Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	803,000,000
	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada	2,989,300,000
	Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	5,146,683,000
	Total Ministry—Budgetary	**12,049,820**
	Non-budgetary	**10,913,245,876**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
9		**Finance**	
		Department	
		Financial and Economic Policies Program	
	(S)	(L) Bretton Woods and Related Agreements Act. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	3,351,802,943
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Section 16. Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits	83,940,020
	(S)	(L) Canadian Commercial Bank Financial Assistance Act, Section 3. There is hereby appropriated for the purposes of Section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000
		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37, as amended. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $1,500,000,000. (Net)	565,000,000
		Total Ministry—Budgetary	**83,940,020**
		Non-budgetary	**3,918,802,943**
10		**Fisheries and Oceans**	
		Department	
	540	(L) Appropriation Act No. 5, 1955. Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The Lobster Trap Indemnity Fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	150,000
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $50,000,000 as amended by S.C. c. 44, 1984. (Net)	32,577,500

		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Freshwater Fish Marketing Act shall not exceed $30,000,000 as amended by S.C. c. 43, 1984. (Net)	11,847,411
		Total Ministry—Budgetary	...
		Non-budgetary	**44,574,911**
12		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1974. Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $30,000,000 *less* the total authority used up to the end of 1985-86 fiscal year of $24,948,947	5,051,053
	L51a	Appropriation Act No. 9, 1966. To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	15,177,385
	L53b	Appropriation Act No. 1, 1970. Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed $70,000,000. (Net)	21,079,703
		Northern Affairs Program	
	7a	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a). To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30, Appropriation Act No. 7, 1967 increase to $18,000,000 the authority to make commitments in respect of Northern mineral development assistance grants. Vote 30c, Appropriation Act No. 1, 1968 reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of $18,000,000	336,764
	(S)	Environmental Studies Revolving Fund—Canada Oil and Gas Act, Section 49. To deposit into the Consolidated Revenue Fund levies collected from interest owners and to make payments out of the Consolidated Revenue Fund to parties carrying out environmental and social studies, the total amount on deposit shall not exceed $15,000,000 at any time	2,021,529
	L40	Appropriation Act No. 3, 1975. Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	546	(L) Appropriation Act No. 3, 1953. To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	4,331,118
	L81a	Appropriation Act No. 4, 1969. To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,646,413
		Total Ministry—Budgetary	**7,409,346**
		Non-budgetary	**45,554,619**

APPENDIX 2

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
14		**Labour**	
		Canada Mortgage and Housing Corporation(1)	
	(S)	(L) Canada Mortgage and Housing Corporation Act, as amended.	
		Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended.	
		Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
		National Housing Act, as last amended.	
		Section 10. Authority for a special Mortgage and Loan Purchase Fund, any advance to which shall not exceed $100,000,000 *less* the balance of the Fund. (Net)	100,000,000
		Section 21(1)(a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI-1, and Sections 58 and 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,791,806,790
		Section 21.1(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000
		Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000
		Section 34.14(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	233,600,000
		Section 39(1) limits the aggregate of advances for proposal development in housing research and community development to $25,000,000. (Gross)	9,000,000
		Section 40(3) limits the aggregate of advances and reimbursements for public housing joint projects to $2,700,000,000. (Gross)	831,000,000
		Section 45.1(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 48(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage project purposes to $1,674,600,000. (Gross)	363,100,000
		Section 55(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing to $400,000,000. (Gross)	395,500,000
		Total of Section 21(1)(a) to 55(8) gross authorities is $21,142,600,000.	
		Total Ministry—Budgetary	...
		Non-budgetary	**4,509,006,790**
15		**National Defence**	
		Department	
		Defence Services Program	
	L15	Special Appropriation Act 1963.	
		Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217
	L20b	Appropriation Act No. 1, 1976.	
		To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $60,000,000. (Net)	25,712,799
		Total Ministry—Budgetary	...
		Non-budgetary	**38,799,016**

20		**Public Works**[1]	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund—Services and Management Account—Adjustment of Accounts Act, Section 26. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $300,000,000 at any time	204,149,650
		Total Ministry—Budgetary	**204,149,650**
		Non-budgetary	...
21		**Regional Industrial Expansion**	
		Department	
	L97b	Appropriation Act No. 1, 1970. Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,948,436
	(S)	(L) Teleglobe Canada (Canadian Overseas Telecommunication Corporation Act), Section 12. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Net)	4,500,000
		Canada Development Corporation	
	(S)	(L) Canada Development Corporation Act. Sections 36(1)(a) and 42(1). The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed $250,000,000, *plus* the amount of any shares or securities acquired under Section 39. (Net)	250,000,000
		Section 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of $100,000,000. (Net)	100,000,000
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975. Cape Breton Development Corporation Act, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances outstanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed $25,000,000. (Net)	22,356,581
		Eldorado Nuclear Limited	
	L107e	Appropriation Act No. 4, 1981-82. To extend purposes of Energy, Mines and Resources Vote L107c, Appropriation Act No. 4, 1980-81: (a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of $600,000,000; and (b) to provide that this authority expires on December 31, 1988. (Net)	947,519
		Federal Business Development Bank	
	(S)	Federal Business Development Bank Act, as amended, Sections 28 and 31. Payments to the Federal Business Development Bank pursuant to the Act. Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	97,400,000
	(S)	(L) Federal Business Development Bank Act, as amended. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	1,111,212,416
		Non-budgetary authorities expired	5,300,000
		Total Ministry—Budgetary	**97,400,000**
		Non-budgetary	**1,496,264,952**

APPENDIX 2

Authorities Available from Previous Years—*Concluded*

Section	Vote number	Department or agency	Amount
			$
23		**Secretary of State**	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—Adjustment of Accounts Act, Section 28. To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000	9,292,495
		Total Ministry—Budgetary	**9,292,495**
		Non-budgetary	...
24		**Solicitor General**	
		Correctional Service	
	L103b	Appropriation Act No. 1, 1969. To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1983. (Net)	25,363
		Total Ministry—Budgetary	...
		Non-budgetary	**25,363**
25		**Supply and Services**	
		Department	
	(S)	Supply Revolving Fund—Adjustment of Accounts Act, Section 29. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time	167,460,618
	(S)	Defence Production Revolving Fund—Defence Production Act, Section 15. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 *less* loans and advances of the Defence Production Loan Account at any time	81,290,572
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Sections 18 and 19. At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of: Section 18(1).(a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5,000,000; and (b) financing the costs of capital projects.	
		Section 18(2). The total amount outstanding at any time of loans made under Subsection (1) shall not exceed $35,000,000. (Net)	5,498,642
		Section 19(2). The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000. (Net)	160,000
		Total Ministry—Budgetary	**248,751,190**
		Non-budgetary	**5,658,642**

26		**Transport**	
		Department	
	(S)	Stores Revolving Fund—Adjustment of Accounts Act, Section 30. To make payments out of the Consolidated Revenue Fund for the purpose of acquiring, managing, manufacturing, producing, processing and dealing in stores or materials for the Department of Transport, the total of which shall not exceed $43,700,000 at any time	4,895,177
	(S)	(L) Canada Ports Corporation Act, Section 26, Part I and Section 28, Part II, Schedule I. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	(L) St. Lawrence Seaway Authority Act, Section 29. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	Self-supporting Airports and Associated Ground Services Revolving Fund—Adjustment of Accounts Act, Section 31 amended by Appropriation Act No. 4, 1984-85. To deposit into the Consolidated Revenue Fund revenue received from the operation of certain airports and monies appropriated from time to time and to make payments out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing certain airports, the Fund will operate within limits of the statutory drawdown authority approved by Parliament	139,341,718
		Air Canada	
	(S)	(L) Air Canada Act, 1977. Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	553,902,237
		Total Ministry—Budgetary	**144,236,895**
		Non-budgetary	**994,893,237**
28		**Veterans Affairs** **Department**	
		Veterans Affairs Program	
	(S)	(L) Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed $605,000,000. (Net)	442,978,665
		Total Ministry—Budgetary	—
		Non-budgetary	**442,978,665**
		Total Government—Budgetary	**890,234,219**
		Non-budgetary	**28,058,361,296**

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] During the year, Canada Mortgage and Housing Corporation was transferred from Labour to Public Works.

APPENDIX 3

Non-Lapsing Authorities Granted in the Current Year

Section	Vote number	Department or agency	Amount
			$
3		Communications	
		National Museums of Canada	
	70	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1986-87 and 1987-88 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation. (Appropriation Acts Nos. 1 and 2, 1986-87)	2,045,000
		Total Ministry—Budgetary	**2,045,000**
		Non-budgetary	...
5		Employment and Immigration	
		Department/Canada Employment and Immigration Commission	
		Immigration Program	
	(S)	(L) Immigration Act, 1976, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1986, Chapter 59, shall not exceed $90,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net). This authority has been increased during the year from $60,000,000 to $90,000,000	30,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**30,000,000**
			$
6		Energy, Mines and Resources	
		Department	
		Energy Program	
	(S)	Canada-Nova Scotia Oil and Gas Agreement Act (Section 87). Canada-Nova Scotia Development Fund— Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000	50,000,000
		Total Ministry—Budgetary	**50,000,000**
		Non-budgetary	...

25		**Supply and Services**	
		Department	
	(S)	Defence Production Revolving Fund – Defence Production Act, Section 15. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 *less* loans and advances of the Defence Production Loan Account at any time.	
		Transfer of authority from the Defence Production Loan Account (from Non-budgetary)	15,000,000
	(S)	(L) Defence Production Act provides for a loan account out of the Defence Production Revolving Fund Authority, for loans or advances for any purpose other than to assist in the construction, acquisition, extension, or improvement of capital equipment or works by any person. (Limited under the Revolving Fund Authority).	
		Transfer of authority to the Defence Production Revolving Fund	(15,000,000)
		Total Ministry—Budgetary	**15,000,000**
		Non-budgetary	**(15,000,000)**
		Total Government—Budgetary	**67,045,000**
		Non-budgetary	**15,000,000**

SECTION 2

1986-87
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

CONTENTS

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Program objectives and activity descriptions	2.2
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Details of amounts credited to the vote	2.21
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Department

Management and Administration Program

Objective

To provide direction and support for the efficient and effective delivery of departmental policy, programs and services.

Activity Description

Executive and General Management
Offices of the Minister, Deputy Minister, Department Secretariat, the Assistant Deputy Ministers and other members of the Senior Management Committee; provides corporate management and direction on departmental policies, programs, priorities and resources; supported by strategic planning, policy coordination, program evaluation and audit functions.

Management Services
Provides departmental personnel services such as staffing, classification, staff relations, training and development and official languages; support the departmental management process through the provision of financial and operational planning and reporting, through improving productivity and extending the capability of departmental resources, and through development and implementation of effective asset management strategies, maintenance of departmental facilities and provision of library services; provides information and public relations services to support departmental activities; provides advice, recommendations and co-ordinating activities related to the Department's aid, trade and development assistance projects.

Agri-Food Program

Objective

To promote the growth, stability and competitiveness of the agri-food sector, by making available policies, programs and services that are most appropriately provided by a federal Government so that the sector makes its maximum real contribution to the national economy.

Activity Description

Scientific Research and Development
Research on new technology in the areas of; soils, agricultural water resources, agriculture practices and climatic uncertainty, energy uses in all phases of the agri-food industry, agricultural environmental degradation, agriculture related biological resources; increasing animal and crop productivity and production efficiency and adaptability to Canadian climate and lowering production costs; improving crop yield, quality, adaptation and pest-resistance, pest management stragegy development, plant nutrition practices improvement, evaluating constraints to crop production in new production areas, and developing new varieties of presently marginal crops; improving agricultural production practices and harvesting and storage technology; developing and transferring new technology in the areas of extraction and use of cereal, oilseed and other crop components, fruit and vegetable processing and quality monitoring and production cost reduction, meat and meat product processing; identifying and eliminating toxic compounds in feed and food; determining and disseminating information on nutritive value of selected crops, nutrient content of food, food safety, metabolism of fats from plant and animal sources, methods and processes for new food ingredients and products with commercial potential, recycling and adding value to agri-food industry residues.

Inspection and Regulation
Surveillance of the incidence, distribution and impact of important Canadian and foreign plant and animal diseases and the transportation of animals; regulation and inspection of imported animals and plants, animal products and biologics, farm inputs such as pesticides, feed, fertilizer and supplements and the inspection, grading and/or classification of seed; health certification of animals, plant and plant products for export; ante and post-mortem inspection of animals and birds slaughtered and the monitoring and registering of facilities involved in food production, storage or transportation; livestock carcass grading and the monitoring of grade standards for fruit and vegetables; animal disease research, eradication and control of important animal and plant diseases in Canada, and supporting laboratory testing services; making and enforcing regulations governing pari-mutuel betting systems, supplying and supervising surveillance services at racetracks, research into the effects of drugs on horses.

Farm Income Protection
Issuing deficiency payments to stabilize prices of farm products; providing federal support to provincially administered voluntary all-risk crop insurance against related natural hazards and crop damage (migratory waterfowl); purchasing, selling importing, storing, transporting and processing agricultural products; and payments in connection with the Western Grain Stabilization Act.

Market Analysis and Development
Maintaining and distributing: commodity statistics and price forecasts, market and economic intelligence, supply/demand analysis, and information on foreign trade practices and commodity flow analysis and their impact on Canadian domestic development and market opportunities; analyzing the structure and performance of the agri-food sector of the economy; participating in bilateral and multilateral discussions on trade barrier reduction and market expansion; promoting Canadian agricultural and food products domestically in cooperation with other groups; providing financial assistance to Canadians to develop and exploit markets and conducting technical trade missions to foreign markets; making advance payments for crops and providing loan guarantees to producer groups to market commodities cooperatively; monitoring federal marketing boards established under the National Farm Products Marketing Agencies Act to ensure legislative compliance, promoting new agency formation, and monitoring production costs and selling prices for regulated commodities.

Regional Development
Developing regional agri-food strategies as part of national programs and federal/provincial initiatives and solely federal regional economic development initiatives and designing, implementing and delivering the resulting programs, technical and/or financial assistance; negotiating and administering federal/provincial Agriculture Subsidiary Agreements which include programs to: increase the marketability of livestock, improve crop production technology and diversification, improve agricultural soil and water management and enhance rural human resources; providing analysis and advice on policy and stategy changes that promote regional production and resource development; conducting joint federal/provincial livestock performance programs; administering the Prairie Farm Rehabilitation Act in Manitoba, Saskatchewan and Alberta and delivering programs to develop and promote systems of improved farm practices, in the areas of tree culture, water supply, soil and water conservation, land utilization and land settlement.

Canadian Forestry Service Program

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest related activities in Canada.

Activity Description

Forest Research and Technical Services
Enhance the forest resource base through discovery, development, demonstration, implementation and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conduct research in the areas of forest environment, production, utilization, and forest protection from fire, insects, and disease; publish results; provide technical advice and scientific information to federal departments and agencies, the provinces, industry academic institutions; and other countries; administer special co-operative research programs; provide financial support for forestry research to universities and other eligible organizations; provide specialized services to federal departments and agencies, provinces and the forest industry.

Forestry Development
Direct stimulation of regional development within the forest sector and the enhancement of the forest resource base; encourage and support forest renewal, intensive forest management and increased productivity; negotiate, implement and administer federal-provincial cost-shared agreements for the provision of financial support to private industry and private woodlot owners for forest renewal and intensive forest management; develop and implement forest management plans for federal lands; develop and administer forest sector job creation programs.

Administration
Provide direction, leadership and common services to all parts of the CFS Program; develop CFS policies and programs; provide economic information and advice; address industry, trade and general international issues, concerns and opportunities relating to the forest sector.

Canadian Grain Commission Program

Objective

To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Activity Description

Grain Inspection
Provision of grain inspection services at licensed terminal and transfer elevators; preparation and distribution of grain standard samples; advice on the control of insect pests in stored grain.

Grain Weighing
Provision of official monitoring of weighing at licensed terminal and transfer elevators; performance of weigh-overs of grain at terminal and transfer elevators; inspection of elevator facilities and scales.

Economics and Statistics
Collection, compilation and publication of grain statistics; economic analysis related to program regulatory functions; elevator and grain dealer licensing; computer services including documentation for grain handled through terminal elevators; registration of elevator receipts of grain; and producer railcar allocation.

Grain Testing and Research
Conduct quality surveys, varietal studies and perform basic and applied research on new grain crops and on grains marketed.

Administration
Branch executive and division management; support staff in finance, planning and administrative services.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Activity Description

Feed Freight Equalization
Administration of subsidies related to feed grain transportation.

Supply and Price Stability
Assessment of requirements for feed grains and storage space and the collection and dissemination of related information; negotiation and co-ordination with respect to storage, handling, transportation and cost of feed grains; planning, direction and administration of the Board's activities.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Management and Administration Program				
...	59,763,000	...	...	59,763,000	1	Program expenditures				
...	...	...	1,937,100	1,937,100		Transfer from: TB Vote 5[1]				
...	...	...	26,338	26,338		TB Vote 10[1]				
...	...	...	(1,581,000)	(1,581,000)		Transfer to Vote 15				
...	59,763,000	...	382,438	60,145,438		Total—Vote 1	59,834,539	310,899	...	57,277,652
...	40,000	...	1,098	41,098	(S)	Minister of Agriculture—Salary and motor car allowance	41,098	...	...	39,530
...	5,597,000	...	607,000	6,204,000	(S)	Contributions to employee benefit plans	6,204,000	...	...	5,474,000
...	**65,400,000**	**...**	**990,536**	**66,390,536**		**Total Program—Budgetary**	**66,079,637**	**310,899**	**...**	**62,791,182**
						Agri-Food Program				
...	446,792,000	...	...	446,792,000	5	Operating expenditures				
...	...	3,985,000	...	3,985,000	5b	Operating expenditures				
...	...	...	16,069,600	16,069,600		Transfer from: TB Vote 5[1]				
...	...	...	1,077,962	1,077,962		TB Vote 10[1]				
...	...	...	(622,351)	(622,351)		Transfer to Vote 15				
...	446,792,000	3,985,000	16,525,211	467,302,211		Total—Vote 5	455,919,960	11,382,251	...	420,329,895
...	112,766,000	...	...	112,766,000	10	Capital expenditures				
...	...	...	(663,502)	(663,502)		Reserved allotment—Over-expenditure of previous year's authority				
...	...	...	(13,411,403)	(13,411,403)		Transfer to: Vote 15				
...	...	...	(3,589,299)	(3,589,299)		Vote 20				
...	...	...	(3,208,999)	(3,208,999)		Vote 25				
...	...	...	(2,752,299)	(2,752,299)		Vote 30				
...	112,766,000	...	(23,625,502)	89,140,498		Total—Vote 10	88,612,177	528,321	...	124,607,738
20,893,095	380,602,000	...	...	401,495,095	15	Grants and contributions				
...	...	76,436,246	...	76,436,246	15a	Transfer of $1,581,000 from Agriculture Vote 1, $72,551 from Agriculture Vote 5 and $10,236,403 from Agriculture Vote 10				
...	...	296,015,000	...	296,015,000	15b	Contributions				
...	...	195,238,000	...	195,238,000	15c	Transfer of $549,800 from Agriculture Vote 5, $3,175,000 from Agriculture Vote 10 and $3,737,000 from Agriculture Vote 35				
...	...	...	1,581,000	1,581,000		Transfer from: Vote 1				
...	...	...	622,351	622,351		Vote 5				
...	...	...	13,411,403	13,411,403		Vote 10				
...	...	...	3,737,000	3,737,000		Vote 35				
20,893,095	380,602,000	567,689,246	19,351,754	988,536,095		Total—Vote 15	957,681,982	9,961,018	20,893,095	515,767,444

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	60,000,000	36,000,000	(11,834,029)	84,165,971	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	84,165,971	...	...	24,547,462
...	205,000,000	16,000,000	(8,259,020)	212,740,980	(S)	Contributions to the provinces under the Crop Insurance Act	212,740,980	...	...	198,185,985
...	4,700,000	...	514,057	5,214,057	(S)	Loan guarantees under the Farm Improvement Loans Act	5,214,057	...	...	4,313,664
...	12,000,000	...	(2,113,433)	9,886,567	(S)	Interest payments and guarantees under the Advance Payments for Crops Act	9,886,567	...	...	11,951,278
700,000	200,000	...	(200,000)	700,000	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	100,000	...	600,000	...
...	10,000,000	8,000,000	1,372,023	19,372,023	(S)	Payments in connection with the Prairie Grain Advance Payments Act	19,372,023	...	...	9,690,247
...	96,000,000	(13,000,000)	(7,206,326)	75,793,674	(S)	Payments in connection with the Western Grain Stabilization Act	75,793,674	...	...	84,329,651
...	47,306,000	...	5,130,983	52,436,983	(S)	Contributions to employee benefit plans	52,436,983	...	...	52,573,667
3,069,803	...	...	...	3,069,803	(S)	Race Track Supervision Revolving Fund	(92,719)	...	3,162,522	(740,615)
...	...	...	3,890	3,890	(S)	Refunds of amounts credited to revenue in previous years	3,890	...	...	333,122
24,662,898	**1,375,366,000**	**618,674,246**	**(10,340,392)**	**2,008,362,752**		**Total Program—Budgetary**	**1,961,835,545**	**21,871,590**	**24,655,617**	**1,445,889,538**
						Canadian Forestry Service Program				
...	75,465,000	...	...	75,465,000	20	Operating expenditures				
...	...	1	...	1	20a	Transfer of $3,589,299 from Agriculture Vote 10				
...	...	...	3,589,299	3,589,299		Transfer from: Vote 10				
...	...	...	2,532,400	2,532,400		TB Vote 5[1]				
...	...	...	631,600	631,600		TB Vote 10[1]				
...	75,465,000	1	6,753,299	82,218,300		Total—Vote 20	82,205,989	12,311	...	69,994,257
...	19,308,000	...	...	19,308,000	25	Capital expenditures				
...	...	1	...	1	25a	Transfer of $3,208,999 from Agriculture Vote 10				
...	...	...	3,208,999	3,208,999		Transfer from Vote 10				
...	19,308,000	1	3,208,999	22,517,000		Total—Vote 25	22,251,724	265,276	...	25,545,609
...	116,160,000	...	...	116,160,000	30	Grants and contributions				
...	...	1	...	1	30a	Transfer of $2,752,299 from Agriculture Vote 10				
...	...	...	2,752,299	2,752,299		Transfer from Vote 10				
...	116,160,000	1	2,752,299	118,912,300		Total—Vote 30	120,220,551	(1,308,251)	...	104,369,800
...	6,767,000	...	734,000	7,501,000	(S)	Contributions to employee benefit plans	7,501,000	...	...	7,482,000
...	**217,700,000**	**3**	**13,448,597**	**231,148,600**		**Total Program—Budgetary**	**232,179,264**	**(1,030,664)**	**...**	**207,391,666**

						Canadian Grain Commission Program				
...	43,311,000	...	...	43,311,000	35	Program expenditures				
...	...	...	(3,737,000)	(3,737,000)		Transfer to Vote 15				
...	43,311,000	...	(3,737,000)	39,574,000		Total—Vote 35	37,986,088	1,587,912	...	33,400,381
...	4,595,000	...	498,000	5,093,000	(S)	Contributions to employee benefit plans	5,093,000	...	...	4,904,000
...	...	...	...			Appropriations not required for the current year	...	...	...	1,359
...	**47,906,000**	**...**	**(3,239,000)**	**44,667,000**		**Total Program—Budgetary**	**43,079,088**	**1,587,912**	**...**	**38,305,740**
24,662,898	**1,706,372,000**	**618,674,249**	**859,741**	**2,350,568,888**		**Total Department—Budgetary**	**2,303,173,534**	**22,739,737**	**24,655,617**	**1,754,378,126**[2]
						Canadian Dairy Commission				
...	4,554,000	...	...	4,554,000	40	Program expenditures	4,442,264	111,736	...	3,773,034
234,172,800	...	...	...	234,172,800	(S)	(L) Loans pursuant to the Canadian Dairy Commission Act Section 16 last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)	(14,717,200)	...	248,890,000	(50,794,800)
...	**4,554,000**	**...**	**...**	**4,554,000**		**Total Program—Budgetary**	**4,442,264**	**111,736**	**...**	**3,773,034**
234,172,800	**...**	**...**	**...**	**234,172,800**		**Non-budgetary**	**(14,717,200)**	**...**	**248,890,000**	**(50,794,800)**
						Canadian Livestock Feed Board				
...	1,601,000	...	...	1,601,000	45	Operating expenditures	1,314,797	286,203	...	1,315,954
...	18,100,000	...	...	18,100,000	50	Contributions	15,841,421	2,258,579	...	15,455,083
...	19,701,000	...	...	19,701,000		Total budgetary	17,156,218	2,544,782	...	16,771,037
60,000,000	...	...	...	60,000,000	(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)		...	60,000,000	...
...	**19,701,000**	**...**	**...**	**19,701,000**		**Total Program—Budgetary**	**17,156,218**	**2,544,782**	**...**	**16,771,037**
60,000,000	**...**	**...**	**...**	**60,000,000**		**Non-budgetary**	**...**	**...**	**60,000,000**	**...**
						Farm Credit Corporation				
...	...	5,000,000	...	5,000,000	55c	Payments to the Farm Credit Corporation to offset loan losses during the fiscal year ending March 31, 1987	5,000,000	...	...	...
					(S)	The Farm Credit Act				
6,667,000	...	...	...	6,667,000		(L) Section 12, payments for capital pursuant to the Farm Credit Act. Limit $225,000,000. (Net)		...	6,667,000	...
836,524,131	...	...	(855,386,771)	(18,862,640)		(L) Section 13, loans to the Corporation pursuant to the Farm Credit Act. The aggregate not to exceed 25 times the capital of the Corporation. (Net)	(588,012,525)	...	569,149,885	(213,022,303)
15,827,665	...	...	...	15,827,665	(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8. Limit $25,000,000. (Net)	(3,142,335)	...	18,970,000	(1,346,095)
859,018,796	...	...	(855,386,771)	3,632,025		Total non-budgetary	(591,154,860)	...	594,786,885	(214,368,398)

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	5,000,900	...	5,000,000		**Total Program—Budgetary**	5,000,000	...	...	...
859,018,796	...	...	(855,386,771)	3,632,025		**Non-budgetary**	(591,154,860)	...	594,786,885	(214,368,398)
24,662,898	1,730,627,000	623,674,249	859,741	2,379,823,888		Total Ministry— Budgetary	2,329,772,016	25,396,255	24,655,617	1,774,922,197[2]
1,153,191,596	...	...	(855,386,771)	297,804,825		Non-budgetary	(605,872,060)	...	903,676,885	(265,163,198)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
(2) Part of the former Grains and Oilseeds Program of External Affairs was transferred to this ministry. Therefore, the previous year's expenditure has been adjusted by $3,576,601.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Management and Administration Program				
								Operating				
...	11,629,000	...	353,419	(222,000)	103,136	...	11,863,555	Executive and general management	11,618,262	245,293	...	10,953,995
...	52,758,000	...	1,610,019	(1,374,000)	504,962	...	53,498,981	Management services	51,349,428	2,149,553	...	48,708,187
...	64,387,000	...	1,963,438	(1,596,000)	608,098	...	65,362,536	Total—Operating	62,967,690	2,394,846	...	59,662,182
								Capital				
...	53,000	...	...	...	...	...	53,000	Executive and general management	66,700	(13,700)	...	422,100
...	879,000	...	...	...	...	...	879,000	Management services	2,950,097	(2,071,097)	...	2,702,900
...	932,000	...	...	...	...	...	932,000	Total—Capital	3,016,797	(2,084,797)	...	3,125,000
								Transfer payments				
...	81,000	...	...	15,000	...	...	96,000	Management services	95,150	850	...	4,000
								Program Summary				
...	11,682,000	...	353,419	(222,000)	103,136	...	11,916,555	Executive and general management	11,684,962	231,593	...	11,376,095
...	53,718,000	...	1,610,019	(1,359,000)	504,962	...	54,473,981	Management services	54,394,675	79,306	...	51,415,087
...	**65,400,000**	**...**	**1,963,438**	**(1,581,000)**	**608,098**	**...**	**66,390,536**	**Total Program—Budgetary**	**66,079,637**	**310,899**	**...**	**62,791,182**
								Agri-Food Program				
								Operating				
...	185,051,000	...	5,566,973	(1,438,000)	1,953,653	...	191,133,626	Scientific research and development	190,225,919	907,707	...	180,019,200
3,069,803	214,201,000	...	10,044,745	(2,478,238)	2,308,950	(13,492,000)	213,654,260	Inspection and regulation	210,520,576	(28,838)	3,162,522	192,039,863
...	110,289,000	(9,015,000)	470,471	(327,000)	(7,206,326)	...	94,211,145	Farm income protection	89,675,635	4,535,510	...	96,867,639
...	17,361,000	...	135,012	(486,700)	153,930	...	17,163,242	Market analysis and development	16,869,352	293,890	...	17,387,500
...	76,383,000	...	930,361	4,107,587	718,340	...	82,139,288	Regional development	76,770,306	5,368,982	...	70,511,518
...	(13,492,000)	...	...	...	...	13,492,000		Revenue credited to the vote	...	...	...	...
3,069,803	589,793,000	(9,015,000)	17,147,562	(622,351)	(2,071,453)	...	598,301,561	Total—Operating	584,061,788	11,077,251	3,162,522	556,825,720
								Capital				
...	52,992,000	...	...	(10,329,000)	...	...	42,663,000	Scientific research and development	39,873,307	2,789,693	...	74,532,600
...	28,935,000	...	...	(5,499,000)	(663,502)	...	22,772,498	Inspection and regulation	24,882,563	(2,110,065)	...	32,437,802
...	1,339,000	...	...	(234,000)	...	...	1,105,000	Farm income protection	875,705	229,295	...	85,977
...	262,000	...	...	...	...	...	262,000	Market analysis and development	386,394	(124,394)	...	503,400
...	29,543,000	...	...	(6,900,000)	...	...	22,643,000	Regional development	22,594,208	48,792	...	17,047,959

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	113,071,000	...	...	(22,962,000)	(663,502)	...	89,445,498	Total—Capital	88,612,177	833,321	...	124,607,738
								Transfer payments				
...	2,306,000	...	...	(4,900)	...	...	2,301,100	Scientific research and development	2,300,849	251	...	2,962,038
...	3,748,000	...	...	4,078,000	...	...	7,826,000	Inspection and regulation	5,900,679	1,925,321	...	15,896,320
...	567,810,000	553,863,046	...	18,802,854	(20,093,049)	...	1,120,382,851	Farm income protection	1,116,684,890	3,697,961	...	539,668,868
700,000	23,966,000	8,000,000	...	(280,000)	(941,410)	...	31,444,590	Market analysis and development	30,617,035	227,555	600,000	23,861,230
20,893,095	74,672,000	65,826,200	...	(3,244,200)	514,057	...	158,661,152	Regional development	133,658,127	4,109,930	20,893,095	182,067,624
21,593,095	672,502,000	627,689,246	...	19,351,754	(20,520,402)	...	1,320,615,693	Total—Transfer payments	1,289,161,580	9,961,018	21,493,095	764,456,080
								Program Summary				
...	240,349,000	...	5,566,973	(11,771,900)	1,953,653	...	236,097,726	Scientific research and development	232,400,075	3,697,651	...	257,513,838
3,069,803	233,392,000	...	10,044,745	(3,899,238)	1,645,448	...	244,252,758	Inspection and regulation	241,303,818	(213,582)	3,162,522	240,373,985
...	679,438,000	544,848,046	470,471	18,241,854	(27,299,375)	...	1,215,698,996	Farm income protection	1,207,236,230(1)	8,462,766	...	636,622,484
700,000	41,589,000	8,000,000	135,012	(766,700)	(787,480)	...	48,869,832	Market analysis and development	47,872,781	397,051	600,000	41,752,130
20,893,095	180,598,000	65,826,200	930,361	(6,036,613)	1,232,397	...	263,443,440	Regional development	233,022,641	9,527,704	20,893,095	269,627,101
24,662,898	**1,375,366,000**	**618,674,246**	**17,147,562**	**(4,232,597)**	**(23,255,357)**	...	**2,008,362,752**	**Total Program—Budgetary**	**1,961,835,545(1)**	**21,871,590**	**24,655,617**	**1,445,889,538**
								Canadian Forestry Service Program				
								Operating				
...	47,811,000	...	2,242,680	2,774,800	493,000	...	53,321,480	Forest research and technical services	55,302,575	(1,981,095)	...	52,063,996
...	18,180,000	1	409,520	986,599	129,000	(529,000)	19,176,120	Forestry development	15,486,323	3,689,797	...	9,285,523
...	16,770,000	...	511,800	(172,100)	112,000	...	17,221,700	Administration	18,918,091	(1,696,391)	...	16,126,738
...	(529,000)	...	...	...	...	529,000		Revenue credited to the vote	...	...	...	...
...	82,232,000	1	3,164,000	3,589,299	734,000	...	89,719,300	Total—Operating	89,706,989	12,311	...	77,476,257
								Capital				
...	767,000	...	...	...	...	...	767,000	Forest research and technical services	5,408,967	(4,641,967)	...	4,871,050
...	3,120,000	1	...	8,999	...	...	3,129,000	Forestry development	2,988,970	140,030	...	3,275,950
...	15,421,000	...	...	3,200,000	...	...	18,621,000	Administration	13,853,787	4,767,213	...	17,398,609
...	19,308,000	1	...	3,208,999	...	...	22,517,000	Total—Capital	22,251,724	265,276	...	25,545,609
								Transfer payments				
...	19,592,000	...	...	(1,344,956)	...	...	18,247,044	Forest research and technical services	18,247,044	...	...	13,401,527
...	92,298,000	1	...	2,055,310	...	...	94,353,311	Forestry development	95,661,563	(1,308,252)	...	85,194,391
...	4,270,000	...	...	2,041,945	...	...	6,311,945	Administration	6,311,944	1	...	5,773,882

...	116,160,000	1	...	2,752,299	...	...	118,912,300	Total—Transfer payments	120,220,551	(1,308,251)	...	104,369,800
								Program Summary				
...	68,170,000	...	2,242,680	1,429,844	493,000	...	72,335,524	Forest research and technical services	78,958,586	(6,623,062)	...	70,336,573
...	113,069,000	3	409,520	3,050,908	129,000	...	116,658,431	Forestry development	114,136,856	2,521,575	...	97,755,864
...	36,461,000	...	511,800	5,069,845	112,000	...	42,154,645	Administration	39,083,822	3,070,823	...	39,299,229
...	**217,700,000**	**3**	**3,164,000**	**9,550,597**	**734,000**	...	231,148,600	**Total Program—Budgetary**	232,179,264	**(1,030,664)**	...	**207,391,666**
								Canadian Grain Commission Program				
								Operating				
...	21,010,000	...	...	(2,129,000)	248,600	...	19,129,600	Grain inspection	18,795,707	333,893	...	16,126,905
...	10,900,000	...	...	(1,151,200)	130,900	...	9,879,700	Grain weighing	9,166,582	713,118	...	8,047,467
...	4,315,000	...	...	(215,200)	57,100	...	4,156,900	Economics and statistics	4,075,362	81,538	...	3,712,134
...	5,868,000	...	...	(131,900)	44,700	...	5,780,800	Grain testing and research	5,767,282	13,518	...	5,286,267
...	2,586,000	...	...	(110,700)	16,700	...	2,492,000	Administration	2,630,965	(138,965)	...	2,338,078
...	44,679,000	...	...	(3,738,000)	498,000	...	41,439,000	Total—Operating	40,435,898	1,003,102	...	35,510,851
								Capital				
...	375,000	...	...	...	...	...	375,000	Grain inspection	858,017	(483,017)	...	941,300
...	433,000	...	...	(416,800)	...	...	16,200	Grain weighing	139,229	(123,029)	...	36,900
...	1,029,000	...	...	...	...	...	1,029,000	Economics and statistics	221,123	807,877	...	1,235,200
...	1,050,000	...	...	...	...	...	1,050,000	Grain testing and research	945,550	104,450	...	504,000
...	336,000	...	...	...	...	...	336,000	Administration	57,876	278,124	...	74,090
...	3,223,000	...	...	(416,800)	...	...	[illegible]	Total—Capital	2,221,795	584,405	...	2,791,490
								Transfer payments				
...	...	...	...	416,800	...	...	416,800	Grain weighing	416,784	16	...	...
...	4,000	...	...	1,000	...	...	[illegible]	Grain testing and research	4,611	389	...	3,399
...	4,000	...	...	417,800	...	...	421,800	Total—Transfer payments	421,395	405	...	3,399
								Program Summary				
...	21,385,000	...	...	(2,129,000)	248,600	...	[illegible]	Grain inspection	19,653,724	(149,124)	...	17,068,205
...	11,333,000	...	...	(1,151,200)	130,900	...	[illegible]	Grain weighing	9,722,595	590,105	...	8,084,367
...	5,344,000	...	...	(215,200)	57,100	...	[illegible]	Economics and statistics	4,296,485	889,415	...	4,947,334
...	6,922,000	...	...	(130,900)	44,700	...	[illegible]	Grain testing and research	6,717,443	118,357	...	5,793,666
...	2,922,000	...	...	(110,700)	16,700	...	[illegible]	Administration	2,688,841	139,159	...	2,412,168
...	**47,906,000**	...	...	**(3,737,000)**	**498,000**	...	44,667,000	**Total Program—Budgetary**	43,079,088	**1,587,912**	...	**38,305,740**
24,662,898	**1,706,372,000**	**618,674,249**	**22,275,000**	...	**(21,415,259)**	...	[illegible]	**Total Department—Budgetary**	[illegible]	**22,739,737**	**24,655,617**	**1,754,378,126**
								Canadian Dairy Commission				
								Operating				
...	4,539,000	...	...	...	...	...	4,539,000	Canadian Dairy Commission	4,104,222	434,778	...	3,739,034
								Capital				
...	15,000	...	...	...	...	...	15,000	Canadian Dairy Commission	338,042	(323,042)	...	34,000
								Non-budgetary				
234,172,800	...	...	...	...	...	...	234,172,800	Canadian Dairy Commission	(14,717,200)	...	248,890,000	(50,794,800)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Total Program—				
...	4,554,000	...	...	...	...	...	4,554,000	**Budgetary**	4,442,264	111,736	...	3,773,034
234,172,800	...	...	...	...	...	...	234,172,800	**Non-budgetary**	(14,717,200)	...	248,890,000	(50,794,800)
								Canadian Livestock Feed Board				
								Operating				
...	483,000	...	...	...	...	...	483,000	Feed freight equalization	468,061	14,939	...	470,135
...	1,109,000	...	...	...	...	...	1,109,000	Supply and price stability	835,713	273,287	...	831,488
...	1,592,000	...	...	...	...	...	1,592,000	Total—Operating	1,303,774	288,226	...	1,301,623
								Capital				
...	8,000	...	...	...	...	...	8,000	Feed freight equalization	3,445	4,555	...	12,476
...	1,000	...	...	...	...	...	1,000	Supply and price stability	7,578	(6,578)	...	1,855
...	9,000	...	...	...	...	...	9,000	Total—Capital	11,023	(2,023)	...	14,331
								Transfer payments				
...	18,100,000	...	...	...	...	...	18,100,000	Feed freight equalization	15,841,421	2,258,579	..	15,455,083
								Non-budgetary				
60,000,000	...	...	...	...	...	...	60,000,000	Feed freight equalization		...	60,000,000	...
								Program Summary				
								Feed freight equalization—				
...	18,591,000	...	...	...	...	...	18,591,000	Budgetary	16,312,927	2,278,073	...	15,937,694
60,000,000	...	...	...	...	...	...	60,000,000	Non-budgetary	...	...	60,000,000	...
...	1,110,000	...	...	...	...	...	1,110,000	Supply and price stability	843,291	266,709	...	833,343
								Total Program—				
...	19,701,000	...	...	...	...	...	19,701,000	**Budgetary**	17,156,218	2,544,782	...	16,771,037
60,000,000	...	...	...	...	...	...	60,000,000	**Non-budgetary**	...	...	60,000,000	...
								Farm Credit Corporation				
								Operating				
...	...	5,000,000	...	...	...	...	5,000,000	Farm Credit Corporation	5,000,000	...	...	...
								Non-budgetary				
859,018,796	...	...	...	...	(855,386,771)	...	3,632,025	Farm Credit Corporation	(591,154,860)	...	594,786,885	(214,368,398)

								Total Program—				
...	...	5,000,000	...	...	...	...	5,000,000	Budgetary	5,000,000	...	...	...
859,018,796	...	...	...	...	(855,386,771)	...	3,632,025	Non-budgetary	(591,154,860)	...	594,786,885	(214,368,398)
								Total Ministry—				
24,662,898	1,730,627,000	623,674,249	22,275,000	...	(21,415,259)	...	2,379,823,888	Budgetary	2,329,772,016	25,396,255	24,655,617	1,774,922,197
1,153,191,596	...	...	...	...	(855,386,771)	...	297,804,825	Non-budgetary	(605,872,060)	...	903,676,885	(265,163,198)

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[1] An amount of $208,202,314 was charged to Standard Object 12.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Management and Administration Program				
							Contributions				
							Management services				
...	81,000	...	...	15,000	...	96,000	Contributions to organizations supporting objectives of improved management and supply of produce for domestic and international markets	95,150	850	...	4,000
...	**81,000**	**...**	**...**	**15,000**	**...**	**96,000**	**Total Program**	**95,150**	**850**	**...**	**4,000**
							Agri-Food Program				
							Grants				
							Scientific research and development				
...	999,000	...	...	...	...	999,000	Agricultural research in universities and other scientific organizations in Canada	998,875	125	...	998,980
...	25,000	...	...	...	...	25,000	Grant to the Organization for Economic Co-operation and Development	25,000	...	...	25,000
...	400,000	...	...	...	...	400,000	Canola Council of Canada to promote improvement in the manufacture of Canadian Rapeseed products	400,000	...	...	400,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	60,000
...	1,424,000	...	...	...	...	1,424,000		1,423,875	125	...	1,483,980
							Market analysis and development				
700,000	200,000	...	...	...	(200,000)	700,000	(S) Agencies established under the Farm Products Marketing Agencies Act	100,000	...	600,000	...
							Regional development				
...	...	6,000,000	...	(2,611,000)	...	3,389,000	Grants under the Canadian Rural Transition Plan	1,899,682	1,489,318	...	...
700,000	**1,624,000**	**6,000,000**	**...**	**(2,611,000)**	**(200,000)**	**5,513,000**	Total—Grants	**3,423,557**	**1,489,443**	**600,000**	**1,483,980**
							Contributions				
							Scientific research and development				
...	882,000	...	...	(4,900)	...	877,100	Contributions in support of organizations associated with agricultural research and development	876,974	126	...	...
...	...	...	...	...	...		Items not required for the current year	...	...	...	1,478,058
...	882,000	...	...	(4,900)	...	877,100		876,974	126	...	1,478,058

							Inspection and regulation				
...	525,000	...	...	688,000	...	1,213,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	878,114	334,886	...	459,828
...	140,000	...	...	50,000	...	190,000	Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	175,778	14,222	...	129,700
...	...	...	...	117,000	...	117,000	Intervenor funding for participants of the Alachlor Review Board inquiry	105,390	11,610	...	...
...	10,000	...	...	...	...	10,000	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	...	10,000	...	3,883
...	10,000	...	...	...	...	10,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act		10,000	...	...
...	67,000	...	...	208,000	...	275,000	Contributions in support of organizations promoting the objectives associated with plant and animal health	273,429	1,571	...	...
...	1,600,000	...	...	...	...	1,600,000	In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island	876,003	723,997	...	13,714,218
...	1,396,000	...	...	3,015,000	...	4,411,000	Payment in accordance with the agreement entered into with the University of Guelph, towards a construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario, in order to regain full accreditation	3,591,965	819,035	...	1,527,855
...	...	...	...	...	...	...	Items not required for the current year		...	...	60,836
...	3,748,000	...	...	4,078,000	...	7,826,000		5,900,679	1,925,321	...	15,896,320
							Farm income protection				
...	299,000,000	...	...	(10,395,100)	...	288,604,900	Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	286,628,424	1,976,476	...	307,357,112
...	689,000	...	...	(526,000)	...	163,000	Payments under the Farm Loans Interest Rebate Act	161,748	1,252	...	3,546,225
...	3,121,000	...	...	2,404,000	...	5,525,000	Contributions to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	5,525,000	...	...	5,576,511
...	60,000,000	36,000,000		...	(11,834,029)	84,165,971	(S) Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	84,165,971	...	...	24,547,462

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	205,000,000	16,000,000	...	...	(8,259,020)	212,740,980	(S) Contributions to the provinces under the Crop Insurance Act	212,740,980	...	...	198,185,985
...	...	...	...	9,943,000	...	9,943,000	Contributions to the sugar beet growers in Alberta and Manitoba towards the cost for planting the 1986 crop	9,942,875	125	...	...
...	...	...	...	1,799,000	...	1,799,000	Contributions to Quebec sugar beet growers phasing out of sugar beet production as a result of the closure of the sugar beet refinery	1,796,167	2,833	...	...
...	...	6,000,000	...	3,130,000	...	9,130,000	Contributions to the provinces of Prince Edward Island and New Brunswick towards the cost of the diversion of excess table potato inventories	9,130,000	...	...	...
...	...	4,610,046	...	(3,218,046)	...	1,392,000	Payments under the Commodity-Based Loan Program	955,209	436,791	...	...
...	...	296,015,000	...	...	...	296,015,000	Contributions to Canadian grain producers for their 1986 crop under the provisions of the Special Canadian Grains Program	296,015,000	...	...	...
...	...	195,238,000	...	13,122,000	...	208,360,000	Reimbursement to the Canadian Wheat Board for the 1985-86 Barley, Wheat and Oats Pool Accounts deficits	208,202,314[1]	157,686	...	...
...	...	...	...	1,500,000	...	1,500,000	Contribution to the farm debt review process	377,622	1,122,378	...	...
...	...	...	...	1,044,000	...	1,044,000	Contributions to British Columbia potato producers on sale of 1985 potatoes for losses incurred as a result of the dumping of imported products	1,043,580	420	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	455,573
...	567,810,000	553,863,046	...	18,802,854	(20,093,049)	1,120,382,851		1,116,684,890	3,697,961	...	539,668,868
							Market analysis and development				
...	1,766,000	...	...	(280,000)	...	1,486,000	Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions	1,258,445	227,555	...	...
...	12,000,000	...	...	...	(2,113,433)	9,886,567	(S) Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	9,886,567	...	...	11,951,278

...	10,000,000	8,000,000	...	...	1,372,023	19,372,023	(S) Payments in connection with the Prairie Grain Advance Payments Act	19,372,023	...	...	9,690,247
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,219,705
...	23,766,000	8,000,000	...	(280,000)	(741,410)	30,744,590		30,517,035	227,555	...	23,861,230
							Regional development				
							Contributions related to developmental opportunities undertaken in respect of economic and regional development in the agri-food sector:				
...	3,378,000	...	...	(56,000)	...	3,322,000	Initiatives under the authority of the General Development Agreements	2,991,429	330,571	...	6,358,599
...	954,000	...	...	(305,000)	...	649,000	Initiatives undertaken in special areas	546,924	102,076	...	1,408,802
...	24,421,000	...	...	(8,034,778)	...	16,386,222	Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec	15,422,828	963,394	...	9,221,778
...	6,241,000	...	...	340,000	...	6,581,000	Contribution to Production Development Assistance Initiatives	6,179,116	401,884	...	...
...	4,700,000	...	...	...	514,057	5,214,057	(S) Loan guarantees under the Farm Improvement Loans Act	5,214,057	...	...	4,313,664
...	7,262,000	...	...	2,452,000	...	9,714,000	Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	9,713,906	94	...	6,263,033
...	1,296,000	...	...	(575,000)	...	721,000	Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export	634,289	86,711	...	513,448
...	2,000,000	...	...	(200,000)	...	1,800,000	Contribution to the POS pilot plant Corporation	1,483,287	316,713	...	1,256,064
...	22,000,000	...	...	(3,433,298)	...	18,566,702	Drought assistance for Western Canada	18,566,702	...	...	61,417,238
...	2,420,000	...	...	(1,900,000)	...	520,000	Central Ontario Farm Damage Assistance	409,598	110,402	...	393,732
...	...	...	...	940,885	...	940,885	Contribution to apple growers for the purpose of compensating for frost damage for the re-establishment of the production capabilities of commercial orchards	761,988	178,897	...	977,105
...	...	...	...	2,000,000	...	2,000,000	Contribution to the Southern Ontario Tomato Cooperative	2,000,000	...	...	...
...	...	...	...	135,000	...	135,000	Contribution towards dyke protection works in Mersea Township Essex County, Ontario	44,965	90,035	...	...
...	...	...	...	300,000	...	300,000	Contribution to Tarzanas Agri-Produits Ltee	281,523	18,477	...	...
...	...	...	...	350,000	...	350,000	Contribution payments to the Saskatchewan Credit Union Central on behalf of Canadian Cooperative Implements Ltd. under the 1985 refinancing agreement	328,757	21,243	...	252,302
...	...	...	...	30,000	...	30,000	Contribution under the surplus Potato Disposal Initiative for the Saguenay Lac St. Jean region of Quebec	29,886	114	...	...
...	...	...	...	2,750,000	...	2,750,000	Contribution to the Canadian Cooperative Implements Limited	2,750,000	...	...	...
...	...	57,826,200	...	3,146,921	...	60,973,121	Contributions by Canada to crop producers in Alberta and Saskatchewan under the Crop Drought Assistance Program	60,973,121	...	...	80,998,680
...	...	...	...	2,652,740	...	2,652,740	Contributions to crop producers in British Columbia for a cost shared agreement under the Crop Drought Assistance Program	2,652,740	...	...	4,566,160

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			[illegible]		[illegible]	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	2,000,000	...	(1,804,785)	...		Contributions under the Canadian Rural Transition Plan		...	...	...
...	...	...	...	578,115	...		Contribution to the Ontario Flue-Cured Tobacco Growers' Marketing Board		1	...	...
20,893,095	...	...	...	...	...		Small Farm Development Program		...	20,893,095	...
...	...	...	...	...	...		Items not required for the current year		...	...	4,127,019
20,893,095	74,672,000	59,826,200	...	(633,200)	514,057	155,272,152		131,758,445	2,620,612	20,893,095	182,067,624
20,893,095	**670,878,000**	**621,689,246**	**...**	**21,962,754**	**(20,320,402)**	1,315,102,693	Total—Contributions	1,285,738,023	**8,471,575**	**20,893,095**	**762,972,100**
							Program Summary by Activity				
...	2,306,000	...	...	(4,900)	...	2,301,100	Scientific research and development	2,300,849	251	...	2,962,038
...	3,748,000	...	...	4,078,000	...	7,826,000	Inspection and regulation	5,900,679	1,925,321	...	15,896,320
...	567,810,000	553,863,046	...	18,802,854	(20,093,049)	1,120,382,851	Farm income protection	1,116,684,890	3,697,961	...	539,668,868
700,000	23,966,000	8,000,000	...	(280,000)	(941,410)	31,444,590	Market analysis and development	30,617,035	227,555	600,000	23,861,230
20,893,095	74,672,000	65,926,200	...	(3,244,200)	514,057	158,761,152	Regional development	133,758,127	4,109,930	20,893,095	182,067,624
21,593,095	**672,502,000**	**627,689,246**	**...**	**19,351,754**	**(20,520,402)**	1,320,615,693	**Total Program**	1,289,161,580	**9,961,018**	**21,493,095**	**764,456,080**
							Canadian Forestry Service Program				
							Grants				
							Forest research and technical services				
...	50,000	...	...	...	...	50,000	Canadian Forestry Association	50,000	...	...	50,000
...	...	...	...	10,500	...	10,500	Grant to the Oxford Forestry Institute	10,500	...	...	...
...	5,000	...	...	...	...	5,000	Festival of Forestry	5,000	...	...	5,000
...	289,000	...	...	1,787,000	...	2,076,000	Grants to universities for specific forestry research projects	2,076,000	...	...	2,289,000
...	...	...	...	580,000	...	580,000	Canadian Scholarship Program	580,000	...	...	580,000
...	...	...	...	...	...		Items not required for the current year		...	...	10,500
...	344,000	...	...	2,377,500	...	2,721,500		2,721,500	...	...	2,934,500
							Forestry development				
...	...	...	...	...	...		Items not required for the current year		...	...	115,700
...	**344,000**	**...**	**...**	**2,377,500**	**...**	2,721,500	Total—Grants	2,721,500	**...**	**...**	**3,050,200**
							Contributions				
							Forest research and technical services				
...	1,400,000	...	...	200,000	...	1,600,000	Forest Engineering Research Institute of Canada	1,600,000	...	...	1,600,000
...	7,000	...	...	...	...	7,000	Contribution to the Poplar Council of Canada	7,000	...	...	7,000
...	172,000	...	...	240	...	172,240	Contribution to the International Energy Agency/Forest Energy Agreement	172,240	...	...	171,821

...	4,600,000	...	...	...	...	4,600,000	Contribution to FORINTEK Canada Corporation	4,600,000	...	...	4,400,000
...	100,000	...	...	(53,696)	...	46,304	Contribution to the Canadian Inter-Agency Forest Fire Centre	46,304	...	...	46,304
...	12,969,000	...	...	(3,869,000)	...	9,100,000	Contribution to the Maritime Forestry Complex Corporation	9,100,000	...	...	4,241,902
...	19,248,000	...	...	(3,722,456)	...	15,525,544		15,525,544	...	...	10,467,627
							Forestry development				
...	92,298,000	1	...	2,055,310	...	94,353,311	Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	95,661,563	(1,308,252)	...	85,078,691
							Administration				
...	500,000	...	...	(91)	...	499,909	Contribution to the University of British Columbia	499,909	...	...	743,659
...	2,860,000	...	...	1,712,036	...	4,572,036	Contribution to the Maritime Forest Ranger School	4,572,035	1	...	3,700,223
...	910,000	...	...	285,000	...	1,195,000	Contribution to the Université de Moncton	1,195,000	...	...	1,150,000
...	...	...	...	45,000	...	45,000	Contribution to the Council of Forest Industries of British Columbia	45,000	...	...	180,000
...	4,270,000	...	...	2,041,945	...	6,311,945		6,311,944	1	...	5,773,882
...	**115,816,000**	**1**	**...**	**374,799**	**...**	**116,190,800**	Total—Contributions	**117,499,051**	**(1,308,251)**	**...**	**101,319,600**
							Program Summary by Activity				
...	19,592,000	...	...	(1,344,956)	...	18,247,044	Forest research and technical services	18,247,044	...	...	13,401,527
...	92,298,000	1	...	2,055,310	...	94,353,311	Forestry development	95,661,563	(1,308,252)	...	85,194,391
...	4,270,000	...	...	2,041,945	...	6,311,945	Administration	6,311,944	1	...	5,773,882
...	**116,160,000**	**1**	**...**	**2,752,299**	**...**	**118,912,300**	**Total Program**	**120,220,551**	**(1,308,251)**	**...**	**104,369,800**
							Canadian Grain Commission Program				
							Contributions				
							Grain weighing				
...	...	...	...	416,800	...	416,800	Automation of weigh scale operations—Prince Rupert elevator	416,784	16	...	...
							Grain testing and research				
...	4,000	...	...	1,000	...	5,000	Membership fee in the International Association for Cereal Chemistry	4,611	389	...	3,399
							Program Summary by Activity				
...	...	...	...	416,800	...	416,800	Grain weighing	416,784	16	...	...
...	4,000	...	...	1,000	...	5,000	Grain testing and research	4,611	389	...	3,399
...	**4,000**	**...**	**...**	**417,800**	**...**	**421,800**	**Total Program**	**421,395**	**405**	**...**	**3,399**
21,593,095	**788,747,000**	**627,689,247**	**...**	**22,536,853**	**(20,520,402)**	**1,440,045,793**	**Total Department**	**1,409,898,676**	**8,654,022**	**21,493,095**	**868,833,279**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Tansfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Canadian Livestock Feed Board				
							Contributions				
							Feed freight equalization				
...	18,100,000	...	...	...	...	18,100,000	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	15,841,421	2,258,579	...	15,455,083
...	**18,100,000**	**...**	**...**	**...**	**...**	**18,100,000**	**Total Program**	**15,841,421**	**2,258,579**	**...**	**15,455,083**
21,593,095	**806,847,000**	**627,689,247**	**...**	**22,536,853**	**(20,520,402)**	**1,458,145,793**	**Total Ministry**	**1,425,740,097**	**10,912,601**	**21,493,095**	**884,288,362**

(S) Statutory transfer payment.

[1] This amount was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Program			
Budgetary (respendable revenues)			
Inspection and regulation			
Race track supervision			
Pari-mutuel levies	13,492,000	13,282,095	12,860,895
Drug atlas sales	...	3,012	1,202
Total Program—Budgetary	**13,492,000**	**13,285,107**	**12,862,097**
Canadian Forestry Service Program			
Budgetary (respendable revenues)			
Forest research and technical services			
Miscellaneous recoveries for research and technical services	...		465,029
Forestry development			
Recoveries for services provided to federal lands	529,000	549,184	...
Total Program—Budgetary	**529,000**	**549,184**	**465,029**
Total Department—Budgetary	**14,021,000**	**13,834,291**	**13,327,126**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments. (Net)	...	14,717,200	50,794,800
Total Program—Non-budgetary	**...**	**14,717,200**	**50,794,800**
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments. (Net)—Section 13	...	588,012,525	213,022,303
—Section 8	...	3,142,335	1,346,095
Total Program—Non-budgetary	**...**	**591,154,860**	**214,368,398**
Total Ministry—Budgetary	**14,021,000**	**13,834,291**	**13,327,126**
Non-budgetary	**...**	**605,872,060**	**265,163,198**

Revenue

	Current year	Previous year
	$	$
Department		
Management and Administration Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Farm Credit Corporation	371,673,728	402,725,837
Canadian Dairy Commission	6,618,867	14,439,905
	378,292,595	417,165,742
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	23,019	68,532
Other	21,667	1,705,815
	44,686	1,774,347
Privileges, licences and permits	2,843	...
Services and service fees	810	636
Other non-tax revenue	4,620	92,607
Total Program	**378,345,554**	**419,033,332**
Agri-Food Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Agricultural service centres	1,303,547	2,054,004
South Saskatchewan River project—		
Treasury bills	141,000	258,700
Construction of multi-purpose exhibition buildings	1,799,347	1,975,305
Other accounts—		
Interest on sale of irrigated land—Other	21,653	25,195
	3,265,547	4,313,204
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	1,074,815	1,192,111
Other	3,586,690	10,867,654
	4,661,505	12,059,765
Privileges, licences and permits—		
Rentals	1,320,909	1,199,646
Licences	674,052	226,098
Permits	129,530	219,775
	2,124,491	1,645,519

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Community pastures—fees	8,070,565	8,007,100
Recovery of overtime costs from meat packers	2,525,294	2,757,154
Record of performance services	1,929,731	1,853,920
Livestock grading—hog, beef, veal and lamb	1,765,872	793,729
Recovery from provinces for animal inspections	855,455	783,626
Fruit and vegetable inspections—fresh and processed	633,104	313,635
Manpower and other related service fees	604,018	801,476
Blood typing services—bovine and equine	479,559	595,048
Field crop inspection	441,725	15,802
Recovery of overtime for animal import/export inspection	400,478	321,624
Other	1,639,828	1,618,643
	19,345,629	17,861,757
Proceeds from sales—		
Animals and animal products	4,806,486	5,419,948
Plants and plant products	731,241	613,153
Agricultural Products Board	3,795,908	7,134,910
Other	160,275	110,193
	9,493,910	13,278,204
Other non-tax revenue —		
Agricultural Products Board	925,280	2,002,006
Recovery of payments from provinces and municipalities	15,583,928	31,863,406
Other	353,303	341,482
	16,862,511	34,206,894
Total Program	55,753,593	**83,365,343**
Canadian Forestry Service Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	198,384	145,684
Other	115,836	229,456
	314,220	375,140
Privileges, licences and permits	103,274	126,013
Proceeds from sales	78,130	116,148
Other non-tax revenue	5,841	46
Total Program	501,465	**617,347**

	Current year	Previous year
	$	$
Canadian Grain Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	9,444	13,610
Other	6,414	23,400
	15,858	37,010
Privileges, licences and permits	143,755	120,358
Services and service fees—		
Inspection	25,115,833	18,749,261
Inspection overtime	685,086	505,554
Registration	1,776,960	1,314,251
Cancellation of warehouse receipts	1,765,619	1,325,063
Weighing	13,498,363	10,179,909
Other	702,556	413,653
	43,544,417	32,487,691
Proceeds from sales	75,573	64,159
Other non-tax revenue	3,504	3,762
Total Program	**43,783,107**	**32,712,980**
Total Department	**478,383,719**	**535,729,002**
Canadian Livestock Feed Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	149,269	213,213
Proceeds from sales	3,862	245
Total Program	**153,131**	**213,458**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	381,558,142	421,478,946
Refunds of previous years' expenditure	5,185,538	14,459,475
Privileges, licences and permits	2,374,363	1,891,890
Services and service fees	62,890,856	50,350,084
Proceeds from sales	9,651,475	13,458,756
Other non-tax revenue	16,876,476	34,303,309
Total Ministry	**478,536,850**	**535,942,460**

(1) Interest unless otherwise indicated.

SECTION 3

1986-87
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives

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Department

Communications and Culture Program

Objective

To improve and extend communications services available to Canadians and to increase the availability of and access to Canadian cultural products and activities.

Activity Description

Telecommunications and Informatics
Planning and conducting of exploratory and applied research and development; formulating policies for regulation of telecommunications services and facilities; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and world markets.

Government Telecommunications Agency
Planning, coordinating and providing telecommunications services and facilities to federal departments and agencies.

Spectrum Management and Regional Operations
Development and implementation of radio frequency plans and frequency assignment; administration and enforcement of the provisions of the Radio Act and Regulations and the Telegraph Act, including the development and application of licensing and certification procedures and regulations; technical certification of broadcasting license applicants as defined in the Broadcasting Act; protection of Canadian rights and interests regarding use of the spectrum through international agreements and regulation; regional representation of the Department, including regional delivery of programs; development and maintenance of emergency telecommunications programs; certification and standards-creation for terminal attachment to federally-regulated telecommunications networks.

Cultural Affairs and Broadcasting
Formulation of policies and design of programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage, performing, literary and visual arts; advising the Minister on policies and programs across the federal cultural portfolio; administering programs and regulations assigned to the Department, and providing support to cultural industries and organizations.

Corporate Policy and Management
Providing strategic focus and direction for activities and programs; coordinating all departmental policy endeavours and reviewing the effectiveness of existing policies and programs; managing the Departmental relationship with other governments, both national and international; ensuring public awareness of DOC policies and programs; ensuring that appropriate management practices are followed in the Department; providing a range of centralized services to the Department such as general administration, informatics, finance, personnel, official languages and security services.

Canada Council

Objective

To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

To encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting
Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and to ensure compliance to conditions of licence and regulations.

Telecommunications
Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration
Executive management, departmental administration and the provision of legal advice to the Commission.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Film Board

Objective

Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the Government, through the medium of film.

Activity Description

Executive and Administrative Services
Central management, personnel, administrative, financial and operational support services.

Production of Films and Other Visual Materials
Production of motion pictures and other visual materials for mass and specialized audiences, particularly youth; and servicing the needs of departments and agencies of Government, supporting Government programs of high national priority.

Distribution of Films and Other Visual Materials
Distribution through a network of offices and outlets throughout Canada and abroad by the direct sale, rental and loan of prints, contract bookings to cinemas, television and commercial distributors.

Research and Development
Initiation and development of projects to advance the art and technology of audio-visual communication.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library
The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of the Collections Development and Cataloguing Branches.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by the Public Services Branch and the Library Systems Centre.
- Policy Planning and Liaison includes functions related to the overall management of the Library and is the responsibility of the staff of the Offices of the National Librarian and the Associate National Librarian.

National Museums of Canada

Objective

To demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Activity Description

Corporate Management
The Board of Trustees, the Secretary-General and those advisory, audit and evaluation operations that provide support to them.

National Gallery of Canada
The National Museum of international stature, including the Canadian Museum of Contemporary Photography, that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of the fine and decorative arts.

Canadian Museum of Civilization
The National Museum of international stature, including the Canadian War Museum, that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of history (including military history), ethnology, archaeology, physical anthropology and folk culture.

National Museum of Natural Sciences
The National Museum of international stature that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the natural and physical sciences (including botany, zoology, paleontology, earth sciences and astronomy).

National Museum of Science and Technology
The National Museum of international stature with a branch gallery and a curatorially autonomous National Aviation Museum that collects, records, preserves, seeks to understand, and communicates collections of objects and related knowledge in the fields of technology and the related sciences.

National Programmes
A set of National Programmes that delivers financial assistance and/or museological services and advice to the National Museums, to other similar Canadian and international institutions and to Canadian communities.

Corporate Services
A set of activities that provides managerial, technical and administrative services, systems, controls and advice to all components of the National Museums of Canada and to other Canadian and international agencies and institutions.

Public Archives

Objective

The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

Activity Description

Archival Operations
Acquisition, control, and conservation of federal Government records considered to be of long-term historical value and of a variety of other records from the private sector which document the development of Canada and are of enduring national value. Service to the public, to Government, and to other institutions provided through research facilities and reference endeavours, through the dissemination of information about the records, and through advice and assistance on archival matters.

Government Records Management
Assistance to Government institutions in achieving optimum management of their records; the provision of micrographic operations and services; and the effective and efficient management of records transferred to federal records centres.

Departmental Services
Administrative and technical support to the operational programs of the Public Archives of Canada and the National Library of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Communications and Culture Program				
...	124,011,000	...	...	124,011,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $4,199,999 from Communications Vote 10				
...	...	...	4,199,999	4,199,999		Transfer from: Vote 10				
...	...	...	13,090	13,090		TB Vote 10[1]				
...	...	...	(2,316,999)	(2,316,999)		Transfer to: Vote 5				
...	...	...	(6,063,500)	(6,063,500)		Vote 10				
...	124,011,000	1	(4,167,410)	119,843,591		Total—Vote 1	119,715,783	127,808	...	121,513,437
...	11,166,000	...	...	11,166,000	5	Capital expenditures				
...	...	1	...	1	5a	Transfer of $2,316,999 from Communications Vote 1				
...	...	...	2,316,999	2,316,999		Transfer from Vote 1				
...	11,166,000	1	2,316,999	13,483,000		Total—Vote 5	13,469,914	13,086	...	21,876,348
...	61,729,000	...	...	61,729,000	10	Grants and contributions				
...	...	12,207,000	...	12,207,000	10a	Transfer of $6,063,500 from Communications Vote 1				
...	...	...	6,063,500	6,063,500		Transfer from Vote 1				
...	...	...	(4,199,999)	(4,199,999)		Transfer to Vote 1				
...	61,729,000	12,207,000	1,863,501	75,799,501		Total—Vote 10	68,615,078	7,184,423	...	51,822,614
...	55,093,000	...	...	55,093,000	15	Payments to the Canada Post Corporation	55,092,996	4	...	55,093,000
...	40,000	...	1,097	41,097	(S)	Minister of Communications—Salary and motor car allowance	41,097	...	...	32,507
...	11,667,000	...	1,266,000	12,933,000	(S)	Contributions to employee benefit plans	12,933,000	...	...	12,870,128
16,663,735	1,519,000	...	(1,519,000)	16,663,735	(S)	Government Telecommunications Agency Revolving Fund	138,175	...	16,525,560	(228,409)
...	...	...	55,299	55,299	(S)	Refunds of amounts credited to revenue in previous years	55,299	...	...	43,031
16,663,735	265,225,000	12,207,002	(183,514)	293,912,223		Total budgetary	270,061,342	7,325,321	16,525,560	263,022,656
40,000,000	...	...	...	40,000,000	(S)	(L) Telesat Canada—Loans pursuant to the Telesat Canada Act, Section 41. Limit $40,000,000 (Net)	...	...	40,000,000	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act. (Gross)	...	10,000	...	...
40,000,000	10,000	...	...	40,010,000		Total non-budgetary	...	10,000	40,000,000	...
16,663,735 **40,000,000**	**265,225,000** **10,000**	**12,207,002** **...**	**(183,514)** **...**	**293,912,223** **40,010,000**		**Total Department—Budgetary** **Non-budgetary**	**270,061,342** **...**	**7,325,321** **10,000**	**16,525,560** **40,000,000**	**263,022,656**[1] **...**
						Canada Council				
...	74,011,000	...	...	74,011,000	25	Payments to the Canada Council				
...	...	11,470,000	...	11,470,000	25a	Payments to the Canada Council				
...	74,011,000	11,470,000	...	85,481,000		Total—Vote 25	85,481,000	...	...	74,244,000
...	**74,011,000**	**11,470,000**	**...**	**85,481,000**		**Total Program—Budgetary**	**85,481,000**	**...**	**...**	**74,244,000**
						Canadian Broadcasting Corporation				
...	797,095,000	...	...	797,095,000	30	Payments to the Canadian Broadcasting Corporation for operating expenditures	782,673,000	14,422,000	...	789,638,000
...	4,000,000	...	...	4,000,000	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	2,500,000
...	68,428,000	...	...	68,428,000	40	Payments to the Canadian Broadcasting Corporation for capital expenditures	68,428,000	...	...	65,209,000
...	**869,523,000**	**...**	**...**	**869,523,000**		**Total Program—Budgetary**	**855,101,000**	**14,422,000**	**...**	**857,347,000**
						Canadian Film Development Corporation				
...	77,810,000	...	53,077,642[2]	130,887,642	45	Payments to the Canadian Film Development Corporation				
...	...	29,050,000	...	29,050,000	45a	Payments to the Canadian Film Development Corporation				
...	77,810,000	29,050,000	53,077,642	159,937,642		Total—Vote 45	85,971,412	73,966,230	...	75,928,575
...	77,810,000	29,050,000	53,077,642	159,937,642		Total budgetary	85,971,412	73,966,230	...	75,928,575
53,077,642	...	...	(53,077,642)[2]	...	(S)	(L) Payments to the Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	...	...	...	...
... **53,077,642**	**77,810,000** **...**	**29,050,000** **...**	**53,077,642** **(53,077,642)**	**159,937,642** **...**		**Total Program—Budgetary** **Non-budgetary**	**85,971,412** **...**	**73,966,230** **...**	**...** **...**	**75,928,575** **...**

						Canadian Radio-television and Telecommunications Commission				
...	23,260,000	...	...	23,260,000	50	Program expenditures				
...	...	...	350,000	350,000		Transfer from: TB Vote 5[1]				
...	...	...	5,600	5,600		TB Vote 10[1]				
...	23,260,000	...	355,600	23,615,600		Total—Vote 50	23,269,394	346,206	...	22,230,589
...	2,442,000	...	264,762	2,706,762	(S)	Contributions to employee benefit plans	2,706,762	...	...	2,685,000
...	...	...	12,072	12,072	(S)	Refunds of amounts credited to revenue in previous years	12,072	...	...	114,002
...	**25,702,000**	**...**	**632,434**	**26,334,434**		**Total Program—Budgetary**	**25,988,228**	**346,206**	**...**	**25,029,591**
						National Arts Centre Corporation				
...	15,038,000	...	...	15,038,000	55	Payments to the National Arts Centre Corporation	14,828,000	210,000	...	16,574,000
...	**15,038,000**	**...**	**...**	**15,038,000**		**Total Program—Budgetary**	**14,828,000**	**210,000**	**...**	**16,574,000**
						National Film Board				
...	64,050,000	...	...	64,050,000	60	National Film Board Revolving Fund—Operating loss				
...	...	...	10,900	10,900		Transfer from TB Vote 10[1]				
...	64,050,000	...	10,900	64,060,900		Total—Vote 60	63,799,908	260,992	...	60,825,349
987,805	426,000	...	(426,000)	987,805	(S)	National Film Board Revolving Fund				
...	...	...	(527,278)	(527,278)		Contributed assets				
987,805	426,000	...	(953,278)	460,527		Total—National Film Board Revolving Fund	(2,578,147)	...	3,038,674	4,249,974
987,805	**64,476,000**	**...**	**(942,378)**	**64,521,427**		**Total Program—Budgetary**	**61,221,761**	**260,992**	**3,038,674**	**65,075,323**
						National Library				
...	29,159,750	...	...	29,159,750	65	Program expenditures				
...	...	3,380,000	...	3,380,000	65a	Program expenditures				
...	...	...	1,748,033	1,748,033		Transfer from: TB Vote 5[1]				
...	...	...	10,200	10,200		TB Vote 10[1]				
...	29,159,750	3,380,000	1,758,233	34,297,983		Total—Vote 65	33,637,754	660,229	...	29,289,142
...	2,253,000	...	244,000	2,497,000	(S)	Contributions to employee benefit plans	2,497,000	...	...	2,569,780
...	**31,412,750**	**3,380,000**	**2,002,233**	**36,794,983**		**Total Program—Budgetary**	**36,134,754**	**660,229**	**...**	**31,858,922**
						National Museums of Canada				
1,042,229	62,804,300	...	...	63,846,529	70	Operating expenditures				
...	...	2,832,000	...	2,832,000	70a	Operating expenditures				
...	...	1,240,318	...	1,240,318	70c	Transfer of $456,000 from Communications Vote 75				
...	...	...	456,000	456,000		Transfer from: Vote 75				
...	...	...	2,216,516	2,216,516		TB Vote 5[1]				
...	...	...	133,000	133,000		TB Vote 10[1]				
1,042,229	62,804,300	4,072,318	2,805,516	70,724,363		Total—Vote 70	71,113,671	(1,373,982)	984,674	59,839,608

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	8,852,700	...	...	8,852,700	75	Grants				
...	...	...	(456,000)	(456,000)		Transfer to Vote 70				
...	8,852,700	...	(456,000)	8,396,700		Total—Vote 75	8,396,345	355	...	8,334,578
...	5,496,000	...	596,000	6,092,000	(S)	Contributions to employee benefit plans	6,092,000	...	...	5,738,004
1,042,229	**77,153,000**	**4,072,318**	**2,945,516**	**85,213,063**		**Total Program—Budgetary**	**85,602,016**	**(1,373,627)**	**984,674**	**73,912,190**
						Public Archives				
...	38,869,000	...	...	38,869,000	80	Program expenditures				
...	...	6,380,000	...	6,380,000	80a	Program expenditures				
...	...	...	1,446,494	1,446,494		Transfer from: TB Vote 5(1)				
...	...	...	79,600	79,600		TB Vote 10(1)				
...	38,869,000	6,380,000	1,526,094	46,775,094		Total—Vote 80	49,532,248	(2,757,154)	...	36,281,080
...	3,446,000	...	373,000	3,819,000	(S)	Contributions to employee benefit plans	3,819,000	...	...	3,813,956
...	**42,315,000**	**6,380,000**	**1,899,094**	**50,594,094**		**Total Program—Budgetary**	**53,351,248**	**(2,757,154)**	**...**	**40,095,036**
18,693,769	**1,542,665,750**	**66,559,320**	**59,431,027**	**1,687,349,866**		**Total Ministry—Budgetary**	**1,573,740,761**	**93,060,197**	**20,548,908**	**1,523,087,293(3)**
93,077,642	**10,000**	**...**	**(53,077,642)**	**40,010,000**		**Non-budgetary**	**...**	**10,000**	**40,000,000**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

(2) This item was transferred from non-budgetary to budgetary authority.

(3) Payments to Canada Museums Construction Corporation Inc. are now reported by Public Works. Therefore, the previous year's expenditure has been adjusted by $46,500,000.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Communications and Culture Program				
								Operating				
...	45,051,000	...	...	(4,089,581)	56,422	(3,900,000)	37,117,841	Telecommunications and informatics	35,013,853	2,103,988	...	41,925,048
16,663,735	154,649,000	...	...	(296,352)	(1,169,000)	(153,480,000)	16,367,383	Government Telecommunications Agency	(158,177)	...	16,525,560	(1,105,343)
...	50,193,000	...	...	(1,282,000)	492,383	(630,000)	48,773,383	Spectrum management and regional operations	48,134,516	638,867	...	46,282,320
...	64,346,000	...	...	546,000	72,162	...	64,964,162	Cultural affairs and broadcasting	65,926,495	(962,333)	...	65,905,775
...	37,399,000	1	13,090	645,081	701,429	(1,648,000)	37,110,601	Corporate policy and management	38,763,311	(1,652,710)	...	35,438,960
...	(159,658,000)	...	...	...	...	159,658,000		Revenue credited to the vote	...	...	...	...
16,663,735	191,980,000	1	13,090	(4,476,852)	153,396	...	204,333,370	Total—Operating	187,679,998	127,812	16,525,560	188,446,760
								Capital				
...	4,589,000	1	...	2,267,999	...	...	6,857,000	Telecommunications and informatics	7,368,490	(511,490)	...	18,786,195
...	350,000	...	...	296,352	(350,000)	...	296,352	Government Telecommunications Agency	296,352	...	...	876,934
...	2,078,000	...	...	...	...	...	2,078,000	Spectrum management and regional operations	1,783,990	294,010	...	1,894,238
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting	10,065	(65)	...	10,155
...	4,489,000	...	...	49,000	...	...	4,538,000	Corporate policy and management	4,307,369	230,631	...	1,185,760
...	11,516,000	1	...	2,613,351	(350,000)	...	13,779,352	Total—Capital	13,766,266	13,086	...	22,753,282
								Transfer payments				
...	33,378,000	...	...	(6,155,000)	...	...	27,223,000	Telecommunications and informatics	22,717,028	4,505,972	...	15,470,594
...	25,000	...	...	...	...	...	25,000	Spectrum management and regional operations	25,000	...	...	25,000
...	25,215,000	12,207,000	...	6,017,001	...	...	43,439,001	Cultural affairs and broadcasting	40,912,134	2,526,867	...	33,487,203
...	3,111,000	...	...	2,001,500	...	...	5,112,500	Corporate policy and management	4,9[illegible]	151,584	...	2,839,817
...	61,729,000	12,207,000	...	1,863,501	...	...	75,799,501	Total—Transfer payments	68,615,078	7,184,423	...	51,822,614

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Non-budgetary				
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting		10,000	...	...
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada		...	40,000,000	...
40,000,000	10,000	...	...	...	...	...	40,010,000	Total—Non-budgetary		10,000	40,000,000	...
								Departmental Summary				
...	79,118,000	1	...	(7,976,582)	56,422	...	71,197,841	Telecommunications and informatics	65,099,371	6,098,470	...	76,181,837
16,663,735	1,519,000	...	...	...	(1,519,000)	...	16,663,735	Government Telecommunications Agency	138,175	...	16,525,560	(228,409)
...	51,666,000	...	...	(1,282,000)	492,383	...	50,876,383	Spectrum management and regional operations	49,943,506	932,877	...	48,201,558
								Cultural affairs and broadcasting—				
...	89,571,000	12,207,000	...	6,563,001	72,162	...	108,413,163	Budgetary	106,848,694	1,564,469	...	99,403,133
...	10,000	...	...	...	...	...	10,000	Non-budgetary		10,000	...	...
...	43,351,000	1	13,090	2,695,581	701,429	...	46,761,101	Corporate policy and management	48,031,596	(1,270,495)	...	39,464,537
40,000,000	...	...	...	...	...	...	40,000,000	Telesat Canada—Non-budgetary		...	40,000,000	...
								Total Department—				
16,663,735	**265,225,000**	**12,207,002**	**13,090**	**...**	**(196,604)**	**...**	293,912,223	**Budgetary**	270,061,342	**7,325,321**	**16,525,560**	**263,022,656**
40,000,000	**10,000**	**...**	**...**	**...**	**...**	**...**	40,010,000	**Non-budgetary**	...	**10,000**	**40,000,000**	**...**
								Canada Council				
								Operating				
...	74,011,000	11,470,000	...	...	...	...	85,481,000	Canada Council	85,481,000	...	...	74,244,000
...	**74,011,000**	**11,470,000**	**...**	**...**	**...**	**...**	85,481,000	**Total Program—Budgetary**	85,481,000	**...**	**...**	**74,244,000**
								Canadian Broadcasting Corporation				
								Operating				
...	797,095,000	...	...	...	...	...	797,095,000	Canadian Broadcasting Corporation	782,673,000	14,422,000	...	789,638,000
								Working capital				
...	4,000,000	...	...	...	...	...	4,000,000	Canadian Broadcasting Corporation	4,000,000	...	...	2,500,000
								Capital				
...	68,428,000	...	...	...	...	...	68,428,000	Canadian Broadcasting Corporation	68,428,000	...	...	65,209,000

	...	**869,523,000**	...	...	...	...	...	869,523,000	**Total Program—Budgetary**	855,101,000	**14,422,000**	...	**857,347,000**
									Canadian Film Development Corporation				
									Operating				
	...	7,393,000	...	...	...	...	...		Administration		...	...	...
	...	7,020,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
	...	67,253,000	...	...	...	...	...		Canadian Broadcast Program Development Fund	...	...	...	...
	...	(3,856,000)	...	...	...	...	...	...	Expected return on investments	...	...	...	...
	...	77,810,000	29,050,000[1]	...	53,077,642[1][2]	...	...	159,937,642[1]	Total—Operating	85,971,412[1]	73,966,230[1]	...	75,928,575[1]
									Non-budgetary				
53,077,642		...	...	...	(53,077,642)[2]	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
									Total Program—				
	...	**77,810,000**	**29,050,000[1]**	...	**53,077,642[1][2]**	...	...	159,937,642[1]	**Budgetary**	85,971,412[1]	**73,966,230[1]**	...	**75,928,575[1]**
53,077,642		...	...	...	**(53,077,642)[2]**	...	...	...	**Non-budgetary**	...	...	...	...
									Canadian Radio-television and Telecommunications Commission				
									Operating				
	...	13,301,000	...	173,600	...	145,751	...	13,620,351	Broadcasting	14,136,059	(515,708)	...	11,694,302
	...	3,703,000	...	27,000	...	42,680	...	3,772,680	Telecommunications	3,422,975	349,705	...	3,179,091
	...	8,539,000	...	155,000	...	88,403	...	8,782,403	Administration	8,130,392	652,011	...	9,829,772
	...	25,543,000	...	355,600	...	276,834	...	26,175,434	Total—Operating	25,689,426	486,008	...	24,703,165
									Capital				
	...	84,000	...	...	...	...	...	84,000	Administration	298,802	(214,802)	...	326,426
									Transfer payments				
	...	75,000	...	...	...	...	...	75,000	Broadcasting		75,000	...	...
									Program Summary				
	...	13,376,000	...	173,600	...	145,751	...	13,695,351	**Broadcasting**	14,136,059	(440,708)	...	11,694,302
	...	3,703,000	...	27,000	...	42,680	...	3,772,680	**Telecommunications**	3,422,975	349,705	...	3,179,091
	...	8,623,000	...	155,000	...	88,403	...	8,866,403	**Administration**	8,429,194	437,209	...	10,156,198
	...	**25,702,000**	...	**355,600**	...	**276,834**	...	26,334,434	**Total Program—Budgetary**	**25,988,228**	**346,206**	...	**25,029,591**
									National Arts Centre Corporation				
									Operating				
	...	15,038,000	...	...	...	...	...	15,038,000	National Arts Centre Corporation	14,828,000	210,000	...	16,574,000
	...	**15,038,000**	...	...	...	...	...	15,038,000	**Total Program—Budgetary**	14,828,000	**210,000**	...	**16,574,000**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								National Film Board				
								Operating				
...	69,948,000	...	10,900	(120,000)	...	(8,400,000)	61,438,900	National Film Board operations	61,142,314	296,586	...	57,364,596
987,805	426,000	...	...	...	(426,000)	...	987,805	Additional net charge against the Revolving Fund Authority				
...	...	...	...	...	(527,278)	...	(527,278)	Contributed assets				
987,805	426,000	...	...	...	(953,278)	...	460,527	Total—National Film Board Revolving Fund	(2,578,147)	...	3,038,674	4,249,974
...	(8,400,000)	...	...	...	...	8,400,000	...	Revenue credited to the vote	...	...	...	...
987,805	61,974,000	...	10,900	(120,000)	(953,278)	...	61,899,427	Total—Operating	58,564,167	296,586	3,038,674	61,614,570
								Capital				
...	2,208,000	...	...	...	...	...	2,208,000	National Film Board operations	2,298,378	(90,378)	...	3,201,819
								Transfer payments				
...	294,000	...	...	120,000	...	...	414,000	National Film Board operations	359,216	54,784	...	258,934
								Program Summary				
...	**64,050,000**	**...**	**10,900**	**...**	**...**	**...**	64,060,900	**National Film Board operations**	63,799,908	**260,992**	**...**	**60,825,349**
987,805	**426,000**	**...**	**...**	**...**	**(426,000)**	**...**	987,805	**Additional net charge against the Revolving Fund Authority**	(2,578,147)	**...**	**3,038,674**	**4,249,974**
...	**...**	**...**	**...**	**...**	**(527,278)**	**...**	(527,278)	**Contributed assets**	...	**...**	**...**	**...**
987,805	**64,476,000**	**...**	**10,900**	**...**	**(953,278)**	**...**	**64,521,427**	**Total Program—Budgetary**	**61,221,761**	**260,992**	**3,038,674**	**65,075,323**
								National Library				
								Operating				
...	31,274,750	2,663,000	1,758,233	...	244,000	...	35,939,983	National Library	34,336,365	1,603,618	...	31,271,219
								Capital				
...	93,000	717,000	...	...	...	...	810,000	National Library	1,743,949	(933,949)	...	549,787
								Transfer payments				
...	45,000	...	...	...	...	...	45,000	National Library	54,440	(9,440)	...	37,916
...	**31,412,750**	**3,380,000**	**1,758,233**	**...**	**244,000**	**...**	**36,794,983**	**Total Program—Budgetary**	**36,134,754**	**660,229**	**...**	**31,858,922**

								National Museums of Canada				
								Operating				
...	2,827,000	(46,000)	26,324	57,000	10,132	...	2,874,456	Corporate management	1,539,709	1,334,747	...	1,254,362
717,346	10,225,200	804,600	331,913	14,000	83,440	(520,000)	11,656,499	National Gallery of Canada	11,412,973	(451,510)	695,036	9,079,372
194,156	12,076,000	594,000	525,101	494,000	113,836	(200,000)	13,797,093	Canadian Museum of Civilization	15,316,207	(1,763,602)	244,488	11,571,924
(258)	8,264,000	(97,000)	293,407	427,000	81,652	(275,000)	8,693,801	National Museum of Natural Sciences	9,405,798	(712,315)	318	8,223,388
52,765	5,644,000	196,400	273,097	...	58,408	(105,000)	6,119,670	National Museum of Science and Technology	6,555,653	(480,815)	44,832	5,259,566
...	12,513,100	35,000	333,365	(147,000)	96,552	...	12,831,017	National programmes	12,632,414	198,603	...	12,003,554
78,220	16,069,000	985,318	566,309	(389,000)	151,980	(300,000)	17,161,827	Corporate services	16,820,344	341,483	...	16,010,094
...	(1,400,000)	...	...	...	...	1,400,000	..	Revenue credited to the vote	...	...	...	...
1,042,229	66,218,300	2,472,318	2,349,516	456,000	596,000	...	73,134,363	Total—Operating	73,683,098	(1,533,409)	984,674	63,402,260
								Capital				
...	95,000	...	...	...	...	...	95,000	Corporate management	13,728	81,272	...	28,331
...	156,000	1,294,400	...	...	...	...	1,450,400	National Gallery of Canada	1,082,262	368,138	...	168,569
...	112,000	...	...	...	...	...	112,000	Canadian Museum of Civilization	245,431	(133,431)	...	123,896
...	304,000	...	...	...	...	...	304,000	National Museum of Natural Sciences	328,787	(24,787)	...	837,081
...	233,000	305,600	...	...	...	...	538,600	National Museum of Science and Technology	262,399	276,201	...	309,510
...	646,000	...	...	...	...	...	646,000	National programmes	637,456	8,544	...	348,050
...	536,000	...	...	...	...	...	536,000	Corporate services	952,510	(416,510)	...	359,915
...	2,082,000	1,600,000	...	...	...	...	3,682,000	Total—Capital	3,522,573	159,427	...	2,175,352
								Transfer payments				
...	800	...	...	...	...	...	800	National Gallery of Canada	800	...	...	...
...	8,851,900	...	...	(456,000)	...	...	8,395,900	National programmes	8,395,545	355	...	8,334,578
...	8,852,700	...	...	(456,000)	...	...	8,396,700	Total—Transfer payments	8,396,345	355	...	8,334,578
								Program Summary				
...	2,922,000	(46,000)	26,324	57,000	10,132	...	2,969,456	Corporate management	1,553,437	1,416,019	...	1,282,693
717,346	9,862,000	2,099,000	331,913	14,000	83,440	...	13,107,699	National Gallery of Canada	12,496,035	(83,372)	695,036	9,247,941
194,156	11,988,000	594,000	525,101	494,000	113,836	...	13,909,093	Canadian Museum of Civilization	15,561,638	(1,897,033)	244,488	11,695,820
(258)	8,293,000	(97,000)	293,407	427,000	81,652	...	8,997,801	National Museum of Natural Sciences	9,734,585	(737,102)	318	9,060,469
52,765	5,772,000	502,000	273,097	...	58,408	...	6,658,270	National Museum of Science and Technology	6,818,052	(204,614)	44,832	5,569,076
...	22,011,000	35,000	333,365	(603,000)	96,552	...	21,872,917	National programmes	21,665,415	207,502	...	20,686,182
78,220	16,305,000	985,318	566,309	(389,000)	151,980	...	17,697,827	Corporate services	17,772,854	(75,027)	...	16,370,009
1,042,229	**77,153,000**	**4,072,318**	**2,349,516**	...	**596,000**	...	85,213,063	**Total Program—Budgetary**	85,602,016	**(1,373,627)**	**984,674**	**73,912,190**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Public Archives				
								Operating				
...	16,972,000	2,471,000	667,978	...	129,431	...	20,240,409	Archival operations	20,089,756	150,653	...	16,028,059
...	9,514,000	588,000	385,325	...	82,806	...	10,570,131	Government records management	9,710,639	859,492	...	7,985,244
...	14,526,000	3,120,000	472,791	...	160,763	...	18,279,554	Departmental services	19,213,041	(933,487)	...	13,877,406
...	41,012,000	6,179,000	1,526,094	...	373,000	...	49,090,094	Total—Operating	49,013,436	76,658	...	37,890,709
								Capital				
...	172,000	111,000	...	...	...	...	283,000	Archival operations	2,138,544	(1,855,544)	...	690,031
...	747,000	...	...	...	...	...	747,000	Government records management	883,633	(136,633)	...	905,612
...	384,000	90,000	...	...	...	...	474,000	Departmental services	1,315,635	(841,635)	...	608,684
...	1,303,000	201,000	...	...	...	...	1,504,000	Total—Capital	4,337,812	(2,833,812)	...	2,204,327
								Program Summary				
...	17,144,000	2,582,000	667,978	...	129,431	...	20,523,409	Archival operations	22,228,300	(1,704,891)	...	16,718,090
...	10,261,000	588,000	385,325	...	82,806	...	11,317,131	Government records management	10,594,272	722,859	...	8,890,856
...	14,910,000	3,210,000	472,791	...	160,763	...	18,753,554	Departmental services	20,528,676	(1,775,122)	...	14,486,090
...	**42,315,000**	**6,380,000**	**1,526,094**	...	**373,000**	...	50,594,094	**Total Program—Budgetary**	53,351,248	**(2,757,154)**	**...**	**40,095,036**
								Total Ministry—				
18,693,769	**1,542,665,750**	**66,559,320**	**6,013,433**	**53,077,642**	**339,952**	...	1,687,349,866	Budgetary	1,573,740,761	**93,060,197**	**20,548,908**	**1,523,087,293**
93,077,642	**10,000**	...	...	**(53,077,642)**	...	...	40,010,000	Non-budgetary	...	**10,000**	**40,000,000**	...

[1] The detail by activity is not available.

[2] This item was transferred from non-budgetary to budgetary authority.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Communications and Culture Program				
							Grants				
							Spectrum management and regional operations				
...	25,000	...	...	...	...	25,000	Canadian Radio Technical Planning Board	25,000	...	...	25,000
							Cultural affairs and broadcasting				
...	2,190,000	...	...	(1,389,000)	...	801,000	Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	798,436	2,564	...	451,516
...	1,197,000	...	...	250,000	...	1,447,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,447,000	...	...	1,140,000
...	4,000,000	...	...	(2,358,750)	...	1,641,250	Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance	1,641,250	...	...	4,350,113
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	598,138
...	7,387,000	...	...	(3,497,750)	...	3,889,250		3,886,686	2,564	...	6,539,767
							Corporate policy and management				
...	...	...	...	50,000	...	50,000	Centre for Telecommunications Development of the International Telecommunications Union	50,000	...	...	...
...	7,412,000	...	...	(3,447,750)	...	3,964,250	Total—Grants	3,961,686	2,564	...	6,564,767
							Contributions				
							Telecommunications and informatics				
...	25,000	...	...	...	...	25,000	Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25,000	...	...	11,000
...	1,291,000	...	...	(137)	...	1,290,863	Contributions to Canadian organizations to advance their research activities in the area of workplace automation	1,091,317	199,546	...	217,675
...	250,000	...	...	...	...	250,000	Contributions for the technology development for communications market program	245,000	5,000	...	...
...	454,000	...	...	137	...	454,137	Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	454,137	...	...	440,108
...	10,500,000	...	...	(1,446,000)	...	9,054,000	Contributions for the Space Industry Development Program	8,390,906	663,094	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	14,900,000	...	...	(3,463,000)	...	11,437,000	Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	8,143,721	3,293,279	...	12,352,996
...	3,250,000	...	...	269,000	...	3,519,000	Contributions under the Canada-Quebec Subsidiary Agreement on the development of communications enterprises	3,482,380	36,620	...	...
...	2,690,000	...	...	(1,623,000)	...	1,067,000	Contributions to Canadian organizations, associations and institutions to support the development of communications and information technologies in Manitoba	758,567	308,433	...	...
...	18,000	...	...	1,000	...	19,000	Contributions to the Canadian Standards Association (Steering Committee on Telecommunications)	19,000	...	...	18,000
...	...	...	...	107,000	...	107,000	Contributions to the European Space Agency in respect of the payload and Spacecraft Development and Experimentation Program	107,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,430,815
...	33,378,000	...	...	(6,155,000)	...	27,223,000		22,717,028	4,505,972	...	15,470,594
							Cultural affairs and broadcasting				
...	695,000	...	...	...	...	695,000	**Contributions to national arts and culture service organizations**	695,000	...	...	695,000
...	13,056,000	...	...	1,662,432	...	14,718,432	**Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware**	14,700,766	17,666	...	16,399,916
...	300,000	...	...	(50,000)	...	250,000	**Contributions to support the film and video national service organizations**	249,998	2	...	227,254
...	500,000	...	...	(500,000)	...	...	**Contributions under the Canada-Quebec Subsidiary Agreement on cultural infrastructure**	...	...	...	400,000
...	2,677,000	...	...	(1,844,000)	...	833,000	**Contributions to support cultural enterprises infrastructure development in Manitoba**	...	833,000	...	519,792
...	600,000	...	...	...	...	600,000	**Contributions under the Canada-Quebec Subsidiary Agreement on the development of communication enterprises**	600,000	...	...	...
...	...	4,500,000	...	(783,931)	...	3,716,069	Contributions for the sound recording development program	3,630,123	85,946	...	...
...	...	7,707,000	...	4,801,350	...	12,508,350	Contributions for the book publishing industry development program	10,920,661	1,587,689	...	8,705,474
...	...	...	...	6,228,900	...	6,228,900	Contributions under the Canada-Ontario Subsidiary Agreement for cultural development	6,228,900	...	...	...
...	17,828,000	12,207,000	...	9,514,751	...	39,549,751		37,025,448	2,524,303	...	26,947,436

							Corporate policy and management				
...	16,000	...	...	...	...	16,000	Contribution to the Inter-American Telecommunication Conference	13,482	2,518	...	13,770
...	2,295,000	...	...	1,253,000	...	3,548,000	Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	3,547,792	208	...	2,772,047
...	600,000	...	...	546,000	...	1,146,000	Contributions to Expo's World Festival of the Performing Arts	1,136,525	9,475	...	54,000
...	200,000	...	...	...	...	200,000	Contribution for the Regional Administrative Radio Conference of 1986	169,842	30,158	...	...
...	...	...	...	152,500	...	152,500	Contributions to the Telecommunications Executive Management Institute of Canada	43,275	109,225	...	...
...	3,111,000	...	...	1,951,500	...	5,062,500		4,910,916	151,584	...	2,839,817
...	**54,317,000**	**12,207,000**	...	**5,311,251**	...	71,835,251	Total—Contributions	**64,653,392**	**7,181,859**	...	**45,257,847**
							Departmental Summary by Activity				
...	**33,378,000**	...	...	**(6,155,000)**	...	27,223,000	**Telecommunications and informatics**	22,717,028	**4,505,972**	...	**15,470,594**
...	**25,000**	...	...	...	...	25,000	**Spectrum management and regional operations**	25,000	...	...	25,000
...	**25,215,000**	**12,207,000**	...	**6,017,001**	...	43,439,001	**Cultural affairs and broadcasting**	40,912,134	2,526,867	...	33,487,203
...	**3,111,000**	...	...	**2,001,500**	...	5,112,500	**Corporate policy and management**	4,960,916	151,584	...	2,839,817
...	**61,729,000**	**12,207,000**	...	**1,863,501**	...	75,799,501	**Total Department**	68,615,078	**7,184,423**	...	**51,822,614**
							Canadian Radio-television and Telecommunications Commission				
							Grants				
							Broadcasting				
...	75,000	...	...	...	...	75,000	Grants towards research under Section 18 of the Broadcasting Act	...	75,000	...	...
...	**75,000**	...	...	...	...	75,000	**Total Program**	...	**75,000**	...	...
							National Film Board				
							Grants				
							Executive and administrative services				
...	**10,000**	...	...	...	...	**10,000**	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	**10,000**	...	...	**8,500**
							Contributions				
							Production of films and other visual materials				
...	284,000	...	...	...	...	284,000	Payments to the Province of Quebec in respect of reciprocal taxation agreements	229,216	54,784	...	250,434
...	...	...	...	120,000	...	120,000	Contribution to the Canadian Screen Institute to support the national film and video training program	120,000	...	...	...
...	**284,000**	...	...	**120,000**	...	**404,000**	Total—Contributions	**349,216**	**54,784**	...	**250,434**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	10,000	...	...	...	...	10,000	Executive and administrative services	10,000	...	...	8,500
...	284,000	...	...	120,000	...	404,000	Production of films and other visual materials	349,216	54,784	...	250,434
...	**294,000**	...	...	**120,000**	...	414,000	**Total Program**	359,216	**54,784**	...	**258,934**
							National Library				
							Grants				
							National Library				
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	11,000	...	...	11,000
...	34,000	...	...	...	...	34,000	International Serials Data System	43,440	(9,440)	...	26,916
...	**45,000**	...	...	...	...	45,000	**Total Program**	54,440	**(9,440)**	...	**37,916**
							National Museums of Canada				
							Grants				
							National Gallery of Canada				
...	800	...	...	...	...	800	College Art Association of America	800	...	...	...
							National programmes				
...	8,851,900	...	...	(456,000)	...	8,395,900	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,395,545	355	...	8,334,578
							Program Summary by Activity				
...	800	...	...	...	...	800	**National Gallery of Canada**	800	...	...	...
...	8,851,900	...	...	(456,000)	...	8,395,900	**National programmes**	8,395,545	355	...	**8,334,578**
...	**8,852,700**	...	...	**(456,000)**	...	8,396,700	**Total Program**	8,396,345	**355**	...	**8,334,578**
...	70,995,700	12,207,000	...	1,527,501	...	84,730,201	Total Ministry	77,425,079	**7,305,122**	...	**60,454,042**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Communications and Culture Program			
Budgetary (respendable revenues)			
Telecommunications and informatics			
Revenue from research and development services	3,900,000	4,370,626	5,713,777
Government Telecommunications Agency			
Receipts credited to the Government Telecommunications Agency Revolving Fund	153,480,000	142,044,618	140,520,501
Spectrum management and regional operations			
Ship radio inspection fees	630,000	610,000	565,099
Corporate policy and management			
Revenue from research and development services	1,383,000	1,696,852	...
Revenue from the Canada Harbour Place Corporation (CHPC) for Expo' 86	265,000	58,972	31,057
Total Department—Budgetary	**159,658,000**	**148,781,068**	**146,830,434**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations			
Production and distribution of films and other visual materials	8,400,000	11,000,914	11,618,336
Total Program—Budgetary	**8,400,000**	**11,000,914**	**11,618,336**

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
National Museums of Canada			
Budgetary (respendable revenues)			
National Gallery of Canada			
Sales to the public	520,000	504,690	462,211
Royalties and reproduction rights	...	9,854	...
	520,000	514,544	462,211
Canadian Museum of Civilization			
Sales to the public	200,000	322,909	223,758
National Museum of Natural Sciences			
Sales to the public	275,000	...	...
National Museum of Science and Technology			
Sales to the public	105,000	197,723	125,392
Corporate services			
Sales to the public	...	494,458	...
Royalties	300,000	5,756	146,944
	300,000	500,214	146,944
Total Program—Budgetary	**1,400,000**	**1,535,390**	**958,305**
Public Archives			
Budgetary (respendable revenues)			
Government records management			
Central microfilm services	...	...	1,720,639
Total Program—Budgetary	...	...	**1,720,639**
Total Ministry—Budgetary	**169,458,000**	**161,317,372**	**161,127,714**

Revenue

	Current year	Previous year
	$	$
Department		
Communications and Culture Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Telesat Canada—Dividends	1,500,000	1,050,000
Cultural property	159	...
	1,500,159	1,050,000
Refunds of previous years' expenditure—		
Refund to Consolidated Revenue Fund from Canadian Broadcasting Corporation—Insurance payment for cancellation of the Pope's visit to Fort Simpson	...	340,000
Adjustment to prior year's Payables at Year End (PAYE)	1,100,917	1,437,848
Sundries	219,659	130,301
	1,320,576	1,908,149
Privileges, licences and permits—		
General radio service	2,013,235	2,084,662
Amateur radio service	542,000	530,912
Microwave, land fixed and land mobile	38,806,028	38,888,395
Ships	1,533,096	1,321,873
Aircraft	625,132	623,226
Earth and space	818,919	749,251
Sundries	121,833	90,747
	44,460,243	44,289,066
Services and service fees—		
Type approval and testing fees	259,261	203,038
Certification, testing and labelling	1,069,375	1,117,144
Optional services—Use of facilities	949,918	418,385
Sundries	96,808	69,591
	2,375,362	1,808,158
Proceeds from sales—		
Sundries	27,476	25,875
Other non-tax revenue—		
Refund to the Consolidated Revenue Fund from the Canadian Broadcasting Corporation for unused capital funds	...	254,696
Sundries	20,138	35,040
	20,138	289,736
Total Department	**49,703,954**	**49,370,984**

	Current year	Previous year
	$	$
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Adjustment to prior year's Payables at Year End (PAYE)	3,113	...
Sundries	8,825	40,306
	11,938	40,306
Privileges, licences and permits—		
Broadcasting licence fees	38,362,866	33,620,787
Other non-tax revenue—		
Sundries	58,811	110
Total Program	**38,433,615**	**33,661,203**
National Library		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	9,871	17,628
Adjustment to prior year's Payables at Year End (PAYE)	18,479	17,298
	28,350	34,926
Services and service fees—		
Receipts from duplication services	1,789,174	1,430,138
Other non-tax revenue—		
Sundries	6,007	6,240
Total Program	**1,823,531**	**1,471,304**
National Museums of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	198,809	39,149
Miscellaneous	114,556	62,793
	313,365	101,942
Services and service fees	801,562	80,124
Proceeds from sales	93	5,165
Other non-tax revenue	3,606	25,874
Total Program	**1,118,626**	**213,105**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Public Archives		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	22,417	7,049
Adjustment to prior year's Payables at Year End (PAYE)	95,641	70,035
	118,058	77,084
Services and service fees—		
Receipts from photoduplication services	254,275	180,189
Other non-tax revenue—		
Sundries	8,077	14,428
Total Program	**380,410**	**271,701**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,500,159	**1,050,000**
Refunds of previous years' expenditure	1,792,287	**2,162,407**
Privileges, licences and permits	82,823,109	**77,909,853**
Services and service fees	5,220,373	**3,498,609**
Proceeds from sales	27,569	**31,040**
Other non-tax revenue	96,639	**336,388**
Total Ministry	**91,460,136**	**84,988,297**

(1) Interest unless otherwise indicated.

SECTION 4

1986-87
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Canada Post Corporation
Competition Tribunal
Restrictive Trade Practices Commission
Standards Council of Canada

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Department

Objective

To promote equity, efficiency, openness and competition in Canada's market system, to promote and protect the interests of consumers, and to fulfill the functions of Registrar General of Canada.

Activity Description

Consumer Affairs
Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs
Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, and intellectual and industrial property. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of companies, registering and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating intellectual property information to the public.

Combines Investigation and Competition Policy
Administering the Combines Investigation Act, advocating competition policy considerations in the development and implementation of economic policy, promoting public understanding of the Act and of the economic and social significance of an effective competition policy, and representing Canada's interest in international competition policy issues.

Assistance Program for Urea Formaldehyde Foam Insulation Homeowners
Co-ordinating all federal Government activities related to problems arising from UFFI; administering a program of financial and technical assistance.

Administration
Providing overall management direction, policy and planning co-ordination, and central support services to other departmental activities by conducting research, analyses, evaluations and audits, developing legislative and policy proposals, and liaising with other governmental and private sector organizations; by supplying such services as finance, administration, personnel, communications, departmental secretariat and planning co-ordination and control; and by administering the Government's conflict of interest policy and registering formal and official documents on behalf of the Government of Canada.

Canada Post Corporation

Objective

The objectives of the Corporation are:
(a) to establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada;
(b) to manufacture and provide such products and to provide such services as are, in the opinion of the Corporation, necessary or incidental to the postal service provided by the Corporation; and
(c) to provide to or on behalf of departments and agencies of, and corporations owned, controlled or operated by, the Government of Canada or any provincial, regional or municipal government in Canada or to any person services that, in the opinion of the Corporation, are capable of being conveniently provided in the course of carrying out the other objectives of the Corporation.

Competition Tribunal

Objective

To provide a court of record to hear and determine applications made to it in relation to matters falling under Part VII of the Competition Act.

Activity Description

Competition Tribunal
Provides for the administration of the Competition Tribunal.

Restrictive Trade Practices Commission

Objective

To promote the maintenance of free and open competitive conditions in Canada's market system and to eliminate certain practices in restraint of trade.

Activity Description

Restrictive Trade Practices Commission
As a quasi-judicial body, to deal as a court of record with civil reviewable matters as empowered under Part IV.1 of the Combines Investigation Act as amended effective January 1st, 1976 in respect of particular practices on application by the Director of Investigation and Research. To order written returns of information, summon witnesses for examination and preside at hearings for the taking of evidence in inquiries conducted by the Director of Investigation and Research. To act as an impartial tribunal in respect of allegations by the Director of Investigation and Research in a Statement of Evidence in an inquiry. To appraise and report upon statements of evidence, relating to inquiries pursuant to Section 47 of the Combines Investigation Act, transmitted to the Commission by the Director of Investigation and Research or the Minister.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	114,744,000	...	...	114,744,000	1	Operating expenditures				
...	...	...	3,603,000	3,603,000		Transfer from: TB Vote 5[1]				
...	...	...	38,900	38,900		TB Vote 10[1]				
...	114,744,000	...	3,641,900	118,385,900		Total—Vote 1	116,491,439	1,894,461	...	107,272,527
...	39,316,000	...	...	39,316,000	5	Grants and contributions	30,034,891	9,281,109	...	29,594,534
...	39,530	...	1,568	41,098	(S)	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	41,098	...	...	39,530
...	11,640,470	...	1,263,000	12,903,470	(S)	Contributions to employee benefit plans	12,903,470	...	...	12,876,000
...	...	...	338,216	338,216	(S)	Refunds of amounts credited to revenue in previous years	338,216	...	...	50,849
...	...	...	...	...		Appropriations not required for the current year	...	...	...	5,104,774
...	**165,740,000**	**...**	**5,244,684**	**170,984,684**		**Total Department—Budgetary**	**159,809,114**	**11,175,570**	**...**	**154,938,214**
						Canada Post Corporation				
...	100,000,000	...	...	100,000,000	10	Payments to the Canada Post Corporation for special purposes				
...	...	99,000,000	...	99,000,000	10c	Payments to the Canada Post Corporation for special purposes				
...	100,000,000	99,000,000	...	199,000,000		Total—Vote 10	199,000,000	...	...	170,730,000
...	...	103,000,000	...	103,000,000	11c	Payment to the Canada Post Corporation in respect of capital and deferred charge/cost requirements	103,000,000	...	...	...
...	...	1	...	1	12c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $184,284,000 for the 12 month period ending March 31, 1986 in accordance with subsection 29(3) of the Canada Post Corporation Act	...	1	...	...
...	21,000,000	111,000,000	(3,019,150)	128,980,850	(S)	Estimated operating and income charges in excess of revenues in accordance with subsections 29(1) and (2) of the Canada Post Corporation Act	128,980,850	...	...	184,284,000
...	121,000,000	313,000,001	(3,019,150)	430,980,851		Total budgetary	430,980,850	1	...	355,014,000
500,000,000	...	...	...	500,000,000	(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Section 28. Limit $500,000,000. (Net)	...	...	500,000,000	...
...	**121,000,000**	**313,000,001**	**(3,019,150)**	**430,980,851**		**Total Program—Budgetary**	**430,980,850**	**1**	**...**	**355,014,000**
500,000,000	**...**	**...**	**...**	**500,000,000**		**Non-budgetary**	**...**	**...**	**500,000,000**	**...**

						Competition Tribunal				
...	...	1,400,000	...	1,400,000	14c	Program expenditures	992,820	407,180	...	...
—	—	**1,400,000**	—	**1,400,000**		**Total Program—Budgetary**	**992,820**	**407,180**	—	—
						Restrictive Trade Practices Commission				
...	1,022,000	...	...	1,022,000	15	Program expenditures				
...	...	115,000	...	115,000	15c	Program expenditures				
...	...	...	178,000	178,000		Transfer from TB Vote 5(1)				
...	1,022,000	115,000	178,000	1,315,000		Total—Vote 15	1,238,718	76,282	...	1,291,000
...	111,000	...	12,000	123,000	(S)	Contributions to employee benefit plans	123,000	...	...	129,000
—	**1,133,000**	**115,000**	**190,000**	**1,438,000**		**Total Program—Budgetary**	**1,361,718**	**76,282**	—	**1,420,000**
						Standards Council of Canada				
...	6,935,000	...	...	6,935,000	20	Payments to the Standards Council of Canada	6,935,000	...	...	5,424,000
—	**6,935,000**	—	—	**6,935,000**		**Total Program—Budgetary**	**6,935,000**	—	—	**5,424,000**
—	**294,808,000**	**314,515,001**	**2,415,534**	**611,738,535**		**Total Ministry— Budgetary**	**600,079,502**	**11,659,033**	...	**516,796,214**
500,000,000	—	—	—	**500,000,000**		**Non-budgetary**	...	—	**500,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	48,017,000	...	1,026,810	(167,855)	484,363	...	49,360,318	Consumer affairs	49,155,729	204,589	...	46,379,441
...	27,002,000	...	1,305,290	259,720	695,428	...	29,262,438	Corporate affairs	28,713,143	549,295	...	26,345,867
...	15,670,000	...	...	343,396	77,155	...	16,090,551	Combines investigation and competition policy	15,624,015	466,536	...	15,044,803
...	5,215,000	...	250,000	(937,326)	52,009	...	4,579,683	Assistance program for urea formaldehyde foam insulation homeowners	4,504,220	75,463	...	5,671,184
...	25,546,000	...	1,059,800	321,255	293,829	...	27,220,884	Administration	26,529,357	691,527	...	26,797,611
...	121,450,000	...	3,641,900	(180,810)	1,602,784	...	126,513,874	Total —Operating	124,526,464	1,987,410	...	120,238,906
								Capital				
...	4,531,000	...	...	(359,640)	...	...	4,171,360	Consumer affairs	4,053,616	117,744	...	4,434,505
...	142,000	...	...	226,610	...	...	368,610	Corporate affairs	529,685	(161,075)	...	118,206
...	60,000	...	...	42,000	...	...	102,000	Combines investigation and competition policy	96,574	5,426	...	82,305
...	...	...	...	...	...	...	...	Assistance program for urea formaldehyde foam insulation homeowners	...	...	...	4,669
...	241,000	...	...	271,840	...	...	512,840	Administration	567,884	(55,044)	...	465,089
...	4,974,000	...	...	180,810	...	...	5,154,810	Total—Capital	5,247,759	(92,949)	...	5,104,774
								Transfer payments				
...	1,816,000	...	...	...	...	...	1,816,000	Consumer affairs	1,723,912	92,088	...	1,610,480
...	37,500,000	...	...	...	...	...	37,500,000	Assistance program for urea formaldehyde foam insulation homeowners	28,310,979	9,189,021	...	27,984,054
...	39,316,000	...	...	...	...	...	39,316,000	Total—Transfer payments	30,034,891	9,281,109	...	29,594,534
								Departmental Summary				
...	54,364,000	...	1,026,810	(527,495)	484,363	...	55,347,678	**Consumer affairs**	54,933,257	414,421	...	52,424,426
...	27,144,000	...	1,305,290	486,330	695,428	...	29,631,048	**Corporate affairs**	29,242,828	388,220	...	26,464,073
...	15,730,000	...	...	385,396	77,155	...	16,192,551	**Combines investigation and competition policy**	15,720,589	471,962	...	15,127,108
...	42,715,000	...	250,000	(937,326)	52,009	...	42,079,683	**Assistance program for urea formaldehyde foam insulation homeowners**	32,815,199	9,264,484	...	33,659,907
...	25,787,000	...	1,059,800	593,095	293,829	...	27,733,724	**Administration**	27,097,241	636,483	...	27,262,700
...	**165,740,000**	**...**	**3,641,900**	**...**	**1,602,784**	**...**	**170,984,684**	**Total Department—Budgetary**	**159,809,114**	**11,175,570**	**...**	**154,938,214**

								Canada Post Corporation				
								Operating				
...	121,000,000	210,000,001	...	...	(3,019,150)	...	327,980,851	Canada Post Corporation	327,980,850	1	...	355,014,000
								Capital				
...	...	103,000,000	...	...	...	...	103,000,000	Canada Post Corporation	103,000,000	...	...	...
								Non-budgetary				
500,000,000	...	...	...	...	...	...	500,000,000	Canada Post Corporation	...	...	500,000,000	...
...	**121,000,000**	**313,000,001**	**...**	**...**	**(3,019,150)**	**...**	**430,980,851**	**Total Program—Budgetary**	**430,980,850**	**1**	**...**	**355,014,000**
500,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**500,000,000**	**Non-budgetary**	**...**	**...**	**500,000,000**	**...**
								Competition Tribunal				
								Operating				
...	...	815,000	...	...	...	...	815,000	Competition Tribunal	438,559	376,441	...	...
								Capital				
...	...	585,000	...	...	...	...	585,000	Competition Tribunal	554,261	30,739	...	...
...	**...**	**1,400,000**	**...**	**...**	**...**	**...**	**1,400,000**	**Total Program—Budgetary**	**992,820**	**407,180**	**...**	**...**
								Restrictive Trade Practices Commission				
								Operating				
...	1,131,000	115,000	178,000	...	12,000	...	1,436,000	Restrictive Trade Practices Commission	1,361,718	74,282	...	1,420,000
								Capital				
...	2,000	...	...	...	...	...	2,000	Restrictive Trade Practices Commission		2,000	...	...
...	**1,133,000**	**115,000**	**178,000**	**...**	**12,000**	**...**	**1,438,000**	**Total Program—Budgetary**	**1,361,718**	**76,282**	**...**	**1,420,000**
								Standards Council of Canada				
								Operating				
...	6,935,000	...	...	...	...	...	6,935,000	Standards Council of Canada	6,935,000	...	...	5,424,000
...	**6,935,000**	**...**	**...**	**...**	**...**	**...**	**6,935,000**	**Total Program—Budgetary**	**6,935,000**	**...**	**...**	**5,424,000**
...	**294,808,000**	**314,515,001**	**3,819,900**	**...**	**(1,404,366)**	**...**	**611,738,535**	**Total Ministry—Budgetary**	**600,079,502**	**11,659,033**	**...**	**516,796,214**
500,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**500,000,000**	**Non-budgetary**	**...**	**...**	**500,000,000**	**...**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	**600,000**	...	...	...	...	**600,000**	Grants to various organizations working in the consumer interest	541,160	**58,840**	...	**556,534**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	...	...	1,216,000	Contributions to various organizations working in the consumer interest	1,182,752	33,248	...	1,053,946
							Assistance program for urea formaldehyde foam insulation homeowners				
...	37,500,000	...	...	...	...	37,500,000	Contributions to homeowners to cover eligible costs in connection with Government prescribed remedial repairs	28,310,979	9,189,021		27,984,054
...	**38,716,000**	...	...	...	...	**38,716,000**	Total—Contributions	29,493,731	**9,222,269**	...	**29,038,000**
							Departmental Summary by Activity				
...	**1,816,000**	...	...	...	...	1,816,000	**Consumer affairs**	1,723,912	**92,088**	...	**1,610,480**
...	**37,500,000**	...	...	...	...	37,500,000	**Assistance program for urea formaldehyde foam insulation homeowners**	28,310,979	**9,189,021**	...	**27,984,054**
...	**39,316,000**	...	...	...	...	**39,316,000**	**Total Department**	**30,034,891**	**9,281,109**	...	**29,594,534**
...	**39,316,000**	...	...	...	...	39,316,000	Total Ministry	30,034,891	**9,281,109**	...	**29,594,534**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	168,439	46,140
Adjustment to prior year's Payables at Year End (PAYE)	205,484	324,447
	373,923	370,587
Privileges, licences and permits—		
Textile label registration	151,350	98,484
Laboratory fees, electricity and gas and weights and measures	80,510	92,266
Inspection fees, electricity and gas	3,307,792	3,090,005
Inspection fees, weights and measures	1,396,914	1,133,432
Patents operations	22,894,453	18,579,998
Trade marks operations	11,715,435	9,152,124
Copyrights operations	331,103	365,994
Industrial designs operations	569,546	439,260
Corporations operations	11,875,445	10,371,712
Bankruptcy: trustee licences	214,438	209,150
Levies under the Bankruptcy Act	4,551,296	3,207,633
Forfeitures and Escheats Act remittances	1,566,742	459,818
Fines, Electricity and Gas, and Weights and Measures Acts	33,941	26,511
Fines, consumer products (various acts)	21,692	22,722
Fines, Hazardous Products Act	6,110	8,946
Fines, Copyrights Act	26,595	34,197
Fines, Canada Business Corporations Act	3,896	4,868
Fines, Combines Investigation Act	1,131,502	936,930
Sundries	1,292	26,558
	59,880,052	48,260,608
Services and service fees—		
Sundries	687	719
Other non-tax revenue—		
Receipts from Standard Council of Canada	199,000	900,000
Premium and discounts on exchange	25,705	26,177
Certified copies	13,836	12,599
Railway mortgages and sales agreements	5,369	3,561
Assistance program for urea formaldehyde foam insulation homeowners	6,442	43,239
Sundries	2,922	6,450
	253,274	992,026
Total Department	**60,507,936**	**49,623,940**

	Current year	Previous year
	$	$
Restrictive Trade Practices Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior years's Payables at Year End (PAYE)	2,400	...
Total Program	**2,400**	...
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	376,323	**370,587**
Privileges, licences and permits	59,880,052	**48,260,608**
Services and service fees	687	**719**
Other non-tax revenue	253,274	**992,026**
Total Ministry	**60,510,336**	**49,623,940**

SECTION 5

1986-87
PUBLIC ACCOUNTS

Employment and Immigration

Department/Canada Employment and Immigration Commission
Immigration Appeal Board

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Department/Canada Employment and Immigration Commission

Corporate and Special Services Program

Objective

To ensure the development and implementation of policies and programs and provide strategic, operational and administrative support to enable Employment and Immigration to carry out its mission and to provide for such other functions allocated to it.

Activity Description

Departmental Management and Administration
This comprises the Minister's office and the offices of the Deputy Minister and the Associate Deputy Minister, as well as Strategic Policy and Planning, Public Affairs and legal services.

Commission Management and Administration
This includes the Office of the Commissioners for labour and employers, the Regional Executive Directors/Directors General and the Executive Secretariat and a number of support services. The latter include Finance and Administration, Personnel Services, and the Internal Audit Bureau.

Systems and Procedures
This includes the design and administration of policies, plans, and programs for electronic data processing systems and facilities, and the associated clerical and manual systems. Management analysis and forms management are also included.

Administration of Government Annuities
This special service is concerned with the administration of Government annuities entered into by individuals or groups under the Government Annuities Act.

Administration of Social Insurance Numbers
This special service is concerned with the issuance and control of social insurance numbers on behalf of specific Government programs.

Canada Employment and Immigration Advisory Council
Provision for the advisory role of the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian Labour Market consistent with national, social and economic goals in a manner which promotes:

- a labour force which meets national occupational requirements;
- an economy capable of growth and adaptation without undue burden on individuals, individual groups and regions; and
- equality of opportunity to compete for and have access to jobs.

Activity Description

Human Resource Development Programs
To increase the marketability and employability of Canadians, and to meet the needs of the labour market, by developing, and adapting the skill base of Canada's human resources through a combination of work-experience and training.

National Employment Services
Provide workers, client employers and institutions with the necessary information on which to base labour market decisions; match job opportunities with available workers so that employers get the skilled workers they need in a timely and effective manner; encourage private sector human resource planning and induce and support the adjustment of enterprises and individuals appropriate to changing labour conditions; and promote and support equality of access to jobs for all residents of Canada.

Unemployment Insurance
To promote an economy capable of growth and adaptation without undue burden on individuals, individual groups and regions through the provision of temporary income support to qualified workers.

Program Management and Joint Services
The Management of the delivery of services to the public, the delivery of joint program services to the public and the development of requisite legislative, regulatory and program policies.

Immigration Program

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Program Operations
To admit, manage and control immigrants, temporary foreign workers, foreign students and other visitors; to develop and establish procedures guidelines and instructions so that officers of the Department of External Affairs, officers of Revenue Canada Customs and Excise, officers of the Royal Canadian Mounted Police, and Immigration officers can differentiate among non-Canadians who should be admitted to, denied admission to, allowed to remain in, or removed from Canada.

Settlement
To facilitate the settlement and adaptation of recently arrived permanent residents (i.e. immigrants and refugees) so they may become fully participating members of Canadian society as quickly as possible, within reasonable and practical resource parameters.

Adjudication
To adjudicate cases with respect to admission to Canada or removal therefrom, and detention or release during the inquiry and removal process.

Refugee Status Advisory Committee
To administer, in conjunction with the Immigration Sector (EIC), Canada's international legal obligations with respect to Convention refugees as outlined in Sections 45-48 of the Immigration Act, 1976 and to provide advice to the Minister on matters relating to the protection of Convention refugees in Canada.

Management and Policy Development
To provide the direction, planning, control and coordination necessary to ensure the effective and efficient use of Immigration program resources, and develop policies and programs for the admission and control of immigrants, temporary workers, foreign students and other visitors, including the management of immigration levels and policy direction to the Department of External Affairs which is responsible for Immigration operations abroad.

Immigration Appeal Board

Objective

To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Activity Description

The Immigration Act, 1976, provides the Board, which is a court of record, with broad discretionary powers to permit the temporary or permanent admission of individuals, notwithstanding contrary provisions of the Immigration Act.

Immigration Appeal Board
Provides for the operation of an Immigration Appeal Board as authorized by the Immigration Act, 1976, and in particular for the legal and administrative processes involved in: appeals by individuals against removal; application for release from detention; redetermination of refugee claims; and the refusal of admission of sponsored relatives ordered under the provisions of the Immigration Act or Regulations.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department/Canada Employment and Immigration Commission				
						Corporate and Special Services Program				
...	6,806,000	...	...	6,806,000	1	Program expenditures				
...	...	1,619,500	...	1,619,500	1a	Program expenditures				
...	...	...	2,100,000	2,100,000		Transfer from: TB Vote 5[1]				
...	...	...	167,057	167,057		TB Vote 10[1]				
...	6,806,000	1,619,500	2,267,057	10,692,557		Total—Vote 1	9,631,493	1,061,064	...	6,032,188
...	30,982,000	...	...	30,982,000	5	Program expenditures				
...	...	1,010,000	...	1,010,000	5a	Program expenditures				
...	...	...	2,800,000	2,800,000		Transfer from: TB Vote 5[1]				
...	...	...	1,132,625	1,132,625		TB Vote 10[1]				
...	30,982,000	1,010,000	3,932,625	35,924,625		Total—Vote 5	35,246,260	678,365	...	26,330,977
...	39,530	...	1,568	41,098	(S)	Minister of Employment and Immigration—Salary and motor car allowance	41,098	...	...	39,530
...	35,000	...	1,169	36,169	(S)	Supplementary retirement benefits—Annuities agents pensions	36,169	...	...	36,327
...	16,233,470	...	1,760,530	17,994,000	(S)	Contributions to employee benefit plans	17,994,000	...	...	17,411,000
...	**54,096,000**	**2,629,500**	**7,962,949**	**64,688,449**		**Total Program—Budgetary**	**62,949,020**	**1,739,429**	**...**	**49,850,022**
						Employment and Insurance Program				
...	73,932,000	...	...	73,932,000	10	Operating expenditures				
...	...	...	1,200,000	1,200,000		Transfer from: TB Vote 5[1]				
...	...	...	31,802,974	31,802,974		TB Vote 10[1]				
...	...	...	(16,874,000)	(16,874,000)		Transfer to: Vote 15				
...	...	...	(2,099,999)	(2,099,999)		Vote 20				
...	...	...	(37,482)	(37,482)		Vote 21c				
...	73,932,000	...	13,991,493	87,923,493		Total—Vote 10	82,874,256	5,049,237	...	584,422,415
...	1,513,877,200	...	...	1,513,877,200	15	Grants and contributions				
...	...	36,096,000	...	36,096,000	15a	Transfer of $16,874,000 from Employment and Immigration Vote 10				
...	...	1	...	1	15c	Grants and contributions				
...	...	...	16,874,000	16,874,000		Transfer from: Vote 10				
...	...	...	150,242,164	150,242,164		TB Vote 10[1]				
...	...	...	(1,000,000)	(1,000,000)		Transfer to Vote 25				
...	1,513,877,200	36,096,001	166,116,164	1,716,089,365		Total—Vote 15	1,559,757,564	156,331,801	...	938,633,773

...	2,679,000,000	53,000,000	(21,818,083)	2,710,181,917	(S)	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)	2,710,181,917	...	...	2,743,817,925
...	201,000,000	(8,000,000)	8,401,006	201,401,006	(S)	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)	201,401,006	...	...	176,354,761
...	76,314,000	...	8,278,000	84,592,000	(S)	Contributions to employee benefit plans	84,592,000	...	...	79,186,000
...	...	...	(1,240)	(1,240)	(S)	Refunds of amounts credited to revenue in the previous years	(1,240)	...	...	653
...	**4,544,123,200**	**81,096,001**	**174,967,340**	**4,800,186,541**		**Total Program—Budgetary**	**4,638,805,503**	**161,381,038**	**...**	**4,522,415,527**
						Immigration Program				
...	86,691,000	...	...	86,691,000	20	Operating expenditures				
...	...	12,960,000	...	12,960,000	20a	Operating expenditures				
...	...	1	...	1	20c	Transfer of $2,099,999 from Employment and Immigration Vote 10				
...	...	...	2,099,999	2,099,999		Transfer from: Vote 10				
...	...	...	3,100,000	3,100,000		TB Vote 5(1)				
...	...	...	212,061	212,061		TB Vote 10(1)				
...	86,691,000	12,960,001	5,412,060	105,063,061		Total—Vote 20	102,895,329	2,167,732	...	87,777,774
...	...	1	...	1	21c	Pursuant to Section 18 of the Financial Administration Act, to write off 14 debts due to Her Majesty in the right of Canada amounting in aggregate to $37,482.96 in regards to transportation loans issued under Section 121 of the Immigration Act—To authorize the transfer of $37,482 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	37,482	37,482		Transfer from Vote 10				
...	...	1	37,482	37,483		Total—Vote 21c	32,631	4,852	...	...
...	33,863,000	...	...	33,863,000	25	Contributions				
...	...	17,931,000	...	17,931,000	25a	Contributions				
...	...	1	...	1	25c	Grants—Transfer of $1,000,000 from Employment and Immigration Vote 15				
...	...	...	1,000,000	1,000,000		Transfer from Vote 15				
...	33,863,000	17,931,001	1,000,000	52,794,001		Total—Vote 25	47,084,226	5,709,775	...	40,604,194
...	9,943,000	...	1,079,000	11,022,000	(S)	Contributions to employee benefit plans	11,022,000	...	...	10,618,000
...	...	...	21,389	21,389	(S)	Refunds of amounts credited to revenue in previous years	21,389	...	...	66,456
...	130,497,000	30,891,003	7,549,931	168,937,934		Total budgetary	161,055,575	7,882,359	...	139,066,424

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
2,362,897	...	5,000,000	25,000,000	32,362,897	(S)	(L) Loans pursuant to the Immigration Act, Section 121. Limit $90,000,000. (Net)	4,360,375	...	28,002,522	2,811,432
...	**130,497,000**	**30,891,003**	**7,549,931**	**168,937,934**		**Total Program—Budgetary**	**161,055,575**	**7,882,359**	**...**	**139,066,424**
2,362,897	**...**	**5,000,000**	**25,000,000**	**32,362,897**		**Non-budgetary**	**4,360,375**	**...**	**28,002,522**	**2,811,432**
...	**4,728,716,200**	**114,616,504**	**190,480,220**	**5,033,812,924**		**Total Department/Canada Employment and Immigration Commission—Budgetary**	**4,862,810,098**	**171,002,826**	**...**	**4,711,331,973**
2,362,897	**...**	**5,000,000**	**25,000,000**	**32,362,897**		**Non-budgetary**	**4,360,375**	**...**	**28,002,522**	**2,811,432**
						Immigration Appeal Board				
...	4,191,000	...	...	4,191,000	30	Program expenditures				
...	...	4,266,000	...	4,266,000	30a	Program expenditures				
...	4,191,000	4,266,000	...	8,457,000		Total—Vote 30	7,364,123	1,092,877	...	4,078,003
...	476,000	...	52,209	528,209	(S)	Contributions to employee benefit plans	528,209	...	...	505,000
...	**4,667,000**	**4,266,000**	**52,209**	**8,985,209**		**Total Program—Budgetary**	**7,892,332**	**1,092,877**	**...**	**4,583,003**
...	**4,733,383,200**	**118,882,504**	**190,532,429**	**5,042,798,133**		**Total Ministry— Budgetary**	**4,870,702,430**	**172,095,703**	**...**	**4,715,914,976**
2,362,897	**...**	**5,000,000**	**25,000,000**	**32,362,897**		**Non-budgetary**	**4,360,375**	**...**	**28,002,522**	**2,811,432**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Canada Employment and Immigration Commission				
								Corporate and Special Services Program				
								Operating				
...	23,457,000	1,619,500	3,867,057	(1,300,000)	244,098	(16,145,000)	11,742,655	Departmental management and administration	10,857,713	884,942	...	8,255,999
...	239,865,000	1,010,000	8,482,625	(3,400,000)	1,518,000	(211,587,000)	35,888,625	Commission management and administration	35,769,192	119,433	...	31,092,682
...	24,155,000	...	200,000	(1,000,000)	...	(17,942,000)	5,413,000	Systems and procedures	5,355,314	57,686	...	4,323,651
...	3,572,000	...	100,000	(600,000)	1,169	...	3,073,169	Administration of Government annuities	2,862,086	211,083	...	2,768,318
...	3,354,000	...	500,000	87,000	...	(3,941,000)	...	Administration of social insurance numbers	...	...	...	...
...	615,000	...	250,000	100,000	...	(598,000)	367,000	Canada Employment and Immigration Advisory Council	212,456	154,544	...	181,798
								Revenue credited to the vote:				
...	(14,545,000)	...	(1,600,000)	...	...	16,145,000	...	Departmental management and administration		...	...	...
...	(206,737,000)	...	(4,850,000)	...	...	211,587,000	...	Commission management and administration		...	...	...
...	(17,842,000)	...	(100,000)	...	...	17,942,000	...	Systems and procedures		...	...	...
...	(3,354,000)	...	(500,000)	(87,000)	...	3,941,000	...	Administration of social insurance numbers		...	...	...
...	(448,000)	...	(150,000)	...	...	598,000	...	Canada Employment and Immigration Advisory Council		...	...	...
...	52,092,000	2,629,500	6,199,682	(6,200,000)	1,763,267	...	56,484,449	Total—Operating	55,056,761	1,427,688	...	46,622,448
								Capital				
...	176,000	...	...	1,300,000	...	...	1,476,000	Departmental management and administration	1,299,877	176,123	...	237,719
...	1,463,000	...	...	3,800,000	...	...	5,263,000	Commission management and administration	5,198,912	64,088	...	1,461,716
...	353,000	...	...	1,099,600	...	...	1,452,600	Systems and procedures	1,392,098	60,502	...	1,528,139
...	11,000	...	...	...	...	...	11,000	Administration of Government annuities		11,000	...	...
...	87,000	...	...	(87,000)	...	...	...	Administration of social insurance numbers		...	...	...

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	1,000	...	...	400	...	...	1,400	Canada Employment and Immigration Advisory Council	1,372	28	...	...
...	(87,000)	...	...	87,000	...	...	...	Revenue credited to the vote	...	...	...	...
...	2,004,000	...	...	6,200,000	...	...	8,204,000	Total—Capital	7,892,259	311,741	...	3,227,574
								Program Summary				
...	**9,088,000**	**1,619,500**	**2,267,057**	...	**244,098**	...	13,218,655	**Departmental management and administration**	12,157,590	**1,061,065**	...	**8,493,718**
...	**34,591,000**	**1,010,000**	**3,632,625**	**400,000**	**1,518,000**	...	41,151,625	**Commission management and administration**	**40,968,104**	**183,521**	...	**32,554,398**
...	**6,666,000**	...	**100,000**	**99,600**	...	...	6,865,600	**Systems and procedures**	**6,747,412**	**118,188**	...	**5,851,790**
...	**3,583,000**	...	**100,000**	**(600,000)**	**1,169**	...	3,084,169	**Administration of Government annuities**	**2,862,086**	**222,083**	...	**2,768,318**
...	**168,000**	...	**100,000**	**100,400**	...	...	368,400	**Canada Employment and Immigration Advisory Council**	213,828	**154,572**	...	**181,798**
...	**54,096,000**	**2,629,500**	**6,199,682**	...	**1,763,267**	...	**64,688,449**	**Total Program—Budgetary**	**62,949,020**	**1,739,429**	...	**49,850,022**
								Employment and Insurance Program				
								Operating				
...	128,289,000	...	29,258,000	(41,011,481)	1,276,760	...	117,812,279	Human resource development programs	117,098,538	713,741	...	637,994,644⁽¹⁾
...	234,594,000	...	4,563,000	...	...	(224,956,000)	14,201,000	National employment services	14,201,000	...	...	6,442,173
...	3,012,973,000	53,000,000	32,037,000	...	(21,818,083)	(359,479,000)	2,716,712,917	Unemployment insurance	2,716,712,917	...	...	2,744,064,925
...	116,976,000	...	544,974	21,600,000	7,000,000*	(113,021,000)	33,099,974	Program management and joint services	28,999,252	4,100,722	...	18,067,135
								Revenue credited to the vote:				
...	(234,594,000)	...	9,638,000	...	...	224,956,000	...	National employment services	...	...	...	...
...	(333,726,000)	...	(25,753,000)	...	...	359,479,000	...	Unemployment insurance	...	...	...	...
...	(95,736,000)	...	(17,285,000)	...	...	113,021,000	...	Program management and joint services	...	...	...	...
...	2,828,776,000	53,000,000	33,002,974	(19,411,481)	(13,541,323)	...	2,881,826,170	Total—Operating	2,877,011,707	4,814,463	...	3,406,568,877
								Capital				
...	122,000	...	...	400,000	...	...	522,000	Human resource development programs	464,686	57,314	...	318,892
...	238,000	...	...	...	...	(238,000)	...	National employment services	...	...	...	...
...	1,816,000	...	(1,000,000)	...	...	(816,000)	...	Unemployment insurance	...	...	...	...

...	348,000	...	2,000,000	...	...	(2,000,000)	348,000	Program management and joint services	170,540	177,460	...	539,224
								Revenue credited to the vote:				
...	(238,000)	...	...	...	...	238,000	...	National employment services	...	...	...	...
...	(1,816,000)	...	1,000,000	...	...	816,000	...	Unemployment insurance	...	...	...	...
...	...	...	(2,000,000)	...	...	2,000,000	...	Program management and joint services	...	...	...	...
...	470,000	...	...	400,000	...	...	870,000	Total—Capital	635,226	234,774	...	858,116
								Transfer payments				
...	1,756,021,000	36,095,999	150,242,164	29,632,596	25,000,000	...	1,996,991,759	Human resource development programs	1,803,572,110	193,419,649	...	1,183,405,482(2)
...	144,856,200	2	...	(13,758,596)	8,000,000	...	139,097,606	National employment services	104,101,454	34,996,152	...	118,158,291
...	201,000,000	(8,000,000)	...	...	8,401,006	...	201,401,006	Unemployment insurance	201,401,006	...	...	176,354,761
								Benefits paid in accordance with the following sections of the Unemployment Insurance Act, 1971:				
...	(360,000,000)	...	...	...	(25,000,000)	...	(385,000,000)	Sections 38 and 39 with respect to the human resource development programs activity	(324,230,000)	(60,770,000)	...	(343,386,000)
...	(27,000,000)	...	...	...	(8,000,000)	...	(35,000,000)	Section 37 with respect to the national employment services activity	(23,686,000)	(11,314,000)	...	(19,544,000)
...	1,714,877,200	28,096,001	150,242,164	15,874,000	8,401,006	...	1,917,490,371	Total—Transfer payments	1,761,158,570	156,331,801	...	1,114,988,534
								Program Summary				
...	**1,524,432,000**	36,095,999	179,500,164	(10,978,885)	1,276,760	...	1,730,326,038	**Human resource development programs**	1,596,905,334	**133,420,704**	...	**1,478,333,018**
...	**117,856,200**	2	14,201,000	(13,758,596)	...	...	118,298,606	**National employment services**	94,616,454	**23,682,152**	...	**105,056,464**
...	**2,880,247,000**	45,000,000	6,284,000	...	(13,417,077)	...	2,918,113,923	**Unemployment insurance**	2,918,113,923	...	...	**2,920,419,686**
...	21,588,000	...	(16,740,026)	21,600,000	7,000,000	...	33,447,974	**Program management and joint services**	29,169,792	4,278,182	...	18,606,359
...	**4,544,123,200**	**81,096,001**	**183,245,138**	**(3,137,481)**	**(5,140,317)**	...	**4,800,186,541**	**Total Program—Budgetary**	**4,638,805,503**	**161,381,038**	...	**4,522,415,527**
								Immigration Program				
								Operating				
...	79,550,000	9,108,001	212,061	1,129,999	504,000	...	90,504,061	Program operations	89,563,119	940,942	...	79,641,761
...	1,406,000	1	800,000	137,482	146,389	...	2,489,872	Settlement	2,407,862	82,010	...	1,240,000
...	3,828,000	...	300,000	(180,000)	...	...	3,948,000	Adjudication	3,887,911	60,089	...	3,898,000
...	1,614,000	1,262,000	100,000	...	50,000	...	3,026,000	Refugee Status Advisory Committee	2,491,678	534,322	...	1,975,000
...	9,849,000	1,848,000	1,900,000	180,000	400,000	...	14,177,000	Management and policy development	13,901,420	275,580	...	9,563,000
...	96,247,000	12,218,002	3,312,061	1,267,481	1,100,389	...	114,144,933	Total—Operating	112,251,990	1,892,943	...	96,317,761
								Capital				
...	330,000	670,000	...	...	...	...	1,000,000	Program operations	747,090	252,910	...	442,469
...	7,000	...	...	10,000	...	...	17,000	Settlement	8,219	8,781	...	...
...	16,000	...	...	10,000	...	...	26,000	Adjudication	18,121	7,879	...	20,000
...	5,000	19,000	...	...	...	...	24,000	Refugee Status Advisory Committee	17,840	6,160	...	3,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	29,000	53,000	...	850,000	...	...	932,000	Management and policy development	928,089	3,911	...	1,679,000
...	387,000	742,000	...	870,000	...	...	1,999,000	Total—Capital	1,719,359	279,641	...	2,144,469
								Transfer payments				
...	33,863,000	17,931,001	...	1,000,000	...	...	52,794,001	Settlement	47,084,226	5,709,775	...	40,604,194
								Non-budgetary				
2,362,897	...	5,000,000	...	...	25,000,000	...	32,362,897	Settlement	4,360,375	...	28,002,522	2,811,432
								Program Summary				
...	79,880,000	9,778,001	212,061	1,129,999	504,000	...	91,504,061	Program operations	90,310,209	1,193,852	...	80,084,230
...	35,276,000	17,931,002	800,000	1,147,482	146,389	...	55,300,873	Settlement— Budgetary	49,500,307	5,800,566	...	41,844,194
2,362,897	...	5,000,000	...	...	25,000,000	...	32,362,897	Non-budgetary	4,360,375	...	28,002,522	2,811,432
...	3,844,000	...	300,000	(170,000)	...	...	3,974,000	Adjudication	3,906,032	67,968	...	3,918,000
...	1,619,000	1,281,000	100,000	...	50,000	...	3,050,000	Refugee Status Advisory Committee	2,509,518	540,482	...	1,978,000
...	9,878,000	1,901,000	1,900,000	1,030,000	400,000	...	15,109,000	Management and policy development	14,829,509	279,491	...	11,242,000
...	**138,497,000**	**30,891,003**	**3,312,061**	**3,137,481**	**1,100,389**	...	168,937,934	**Total Program—Budgetary**	161,055,575	**7,882,359**	...	**139,066,424**
2,362,897	...	**5,000,000**	...	...	**25,000,000**	...	32,362,897	**Non-budgetary**	4,360,375	...	**28,002,522**	**2,811,432**
								Total Department/Canada Employment and Immigration				
...	**4,728,716,200**	**114,616,504**	**192,756,881**	...	**(2,276,661)**	...	5,033,812,924	**Commission—Budgetary**	4,862,810,098	**171,002,826**	...	**4,711,331,973**
2,362,897	...	**5,000,000**	...	...	**25,000,000**	...	32,362,897	**Non-budgetary**	4,360,375	...	**28,002,522**	**2,811,432**
								Immigration Appeal Board				
								Operating				
...	4,648,000	3,877,000	...	...	52,209	...	8,577,209	Immigration Appeal Board	7,534,874	1,042,335	...	4,561,701
								Capital				
...	19,000	389,000	...	...	...	...	408,000	Immigration Appeal Board	357,458	50,542	...	21,302
...	**4,667,000**	**4,266,000**	...	...	**52,209**	...	8,985,209	**Total Program—Budgetary**	7,892,332	**1,092,877**	...	**4,583,003**
...	**4,733,383,200**	**118,882,504**	**192,756,881**	...	**(2,224,452)**	...	5,042,798,133	Total Ministry—Budgetary	4,870,702,430	**172,095,703**	...	**4,715,914,976**
2,362,897	...	**5,000,000**	...	...	**25,000,000**	...	32,362,897	Non-budgetary	4,360,375	...	**28,002,522**	**2,811,432**

(1) Includes $523,515,481 related to purchase of training which in 1986-87 has been reclassified as a transfer payment item.
(2) Does not include $523,515,481 related to purchase of training which in 1985-86 was classified as an operating expenditure item.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department/Canada Employment and Immigration Commission				
							Employment and Insurance Program				
							Grants				
...	...	1	...	3,299,999	...	3,300,000	Human resource development programs Employment creation—Grants	1,314,465	1,985,535	...	29,486,780
...	...	1	...	25,864,999	...	25,865,000	Grants to provinces and territories for training institutions to meet the needs of federal employment related training (Canadian Jobs Strategy)	19,141,799	6,723,201	...	...
...	...	2	...	29,164,998	...	29,165,000		20,456,264	8,708,736	...	29,486,780
...	175,000	...	...	...	...	175,000	National employment services Frontier College of Canada	175,000	...	...	175,000
...	390,000	...	...	...	...	390,000	Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups	389,996	4	...	355,620
...	2,055,200	...	...	(2,000,000)	...	55,200	Canada Labour Market and Productivity Centre	...	55,200	...	2,053,900
...	34,520,000	...	...	(34,520,000)	...	...	Grants to community futures development corporations formed by community-based organizations incorporated on a non-profit basis	...	...	...	...
...	...	1	...	34,519,999	...	34,520,000	Grants to individuals, organizations, and corporations to promote employment opportunities by assisting local entrepreneurial development	21,407,692	13,112,308	...	14,038,144
...	...	1	...	539,999	...	540,000	Grants to voluntary organizations—Literacy Corps	449,691	90,309	...	592,470
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	37,140,200	2	...	(1,460,002)	...	35,680,200		22,422,379	13,257,821	...	17,265,134
...	**37,140,200**	**4**	...	**27,704,996**	...	**64,845,200**	Total—Grants	**42,878,643**	**21,966,557**	...	**46,751,914**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Human resource development programs				
...	1,396,021,000	21,485,997	150,242,164	15,077,598	...	1,582,826,759	Payments to provinces, municipalities, federal crown corporations not mainly funded through appropriations, provincial/territorial institutions, companies, businesses, organizations, educational training bodies, ad hoc groups and individuals in accordance with agreements entered into between the Minister and such bodies in the respect of agreements undertaken for training, employment development and work experience and pilot/demonstration projects	1,458,885,846	123,940,913	...	810,532,702[1]
...	...	14,610,000	...	(14,610,000)	...	...	Human resource development programs	...	...	...	...
...	1,396,021,000	36,095,997	150,242,164	467,598	...	1,582,826,759		1,458,885,846	123,940,913	...	810,532,702
							National employment services				
							Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Canada Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:				
...	57,018,000	...	...	(7,741,594)	...	49,276,406	Community Futures Program	42,054,718	7,221,688	...	54,303,000
...	1,012,000	...	...	(112,300)	...	899,700	Federal/Provincial Agricultural Employment Development Agreements	352,556	547,144	...	892,800
...	5,994,000	...	...	112,300	...	6,106,300	Canada Farm Labour Pools	6,033,849	72,451	...	5,617,256
							Payments in accordance with regulations approved by the Governor in Council to provinces, employers, workers, communities, adjustment and development committees repre-				

...	14,887,000	...	...	(4,557,000)	...	10,330,000	senting insolvent firms or communities in respect of Labour Mobility and Adjustment Incentive Regulations	7,990,694	2,339,306	...	9,476,687
							Payments to organizations or individuals in support of activities complementary to Labour Market Policy:				
...	630,000	...	...	...	...	630,000	Business management development	577,206	52,794	...	618,252
...	1,175,000	...	...	...	...	1,175,000	Options North	984,052	190,948	...	805,739
...	...	...	...	...	...	...	Items not required for the current year		...	...	9,635,423
...	80,716,000	...	...	(12,298,594)	...	68,417,406		57,993,075	10,424,331	...	81,349,157
							Unemployment insurance				
...	201,000,000	(8,000,000)	...	...	8,401,006	201,401,006	(S) Government's contribution in respect of fishermen's benefits	201,401,006		...	176,354,761
...	1,677,737,000	28,095,997	150,242,164	(11,830,996)	8,401,006	1,852,645,171	Total—Contributions	1,718,279,927	134,365,244	...	1,068,236,620
							Program Summary by Activity				
...	1,396,021,000	36,095,999	150,242,164	29,632,596	...	1,611,991,759	Human resource development programs	1,479,342,110	132,649,649	...	840,019,482[1]
...	117,856,200	2	...	(13,758,596)	...	104,097,606	National employment services	80,415,454	23,682,152	...	98,614,291
...	201,000,000	(8,000,000)	...	...	8,401,006	201,401,006	Unemployment insurance	201,401,006	...	...	176,354,761
...	**1,714,877,200**	**28,096,001**	**150,242,164**	**15,874,000**	**8,401,006**	**1,917,490,371**	**Total Program**	**1,761,158,570**	**156,331,801**	...	**1,114,988,534**
							Immigration Program				
							Grants				
							Settlement				
...	...	1	...	2,599,999	...	2,600,000	Grant to the Province of Quebec to provide income support to indigent refugee claimants landed under the Administrative Review and otherwise eligible for Employment and Immigration Canada's adjustment assistance contributions	2,600,000	...	...	...
							Contributions				
							Settlement				
...	29,719,000	16,981,000	...	(2,704,999)	...	43,995,001	Adjustment assistance	38,784,448	5,210,553	...	36,704,177
...	3,644,000	950,000	...	105,000	...	4,699,000	Immigrant settlement and adaptation	4,500,319	198,681	...	3,580,452
...	500,000	...	...	...	...	500,000	Host Program	439,800	60,200	...	319,565
...	...	...	...	1,000,000	...	1,000,000	Settlement Language Training Project	759,659	240,341	...	...
...	33,863,000	17,931,000	...	(1,599,999)	...	50,194,001	Total—Contributions	44,484,226	5,709,775	...	40,604,194
...	33,863,000	17,931,001	...	1,000,000	...	52,794,001	**Total Program**	47,084,226	5,709,775	...	40,604,194
...	1,748,740,200	46,027,002	150,242,164	16,874,000	8,401,006	1,970,284,372	Total Ministry	1,808,242,796	162,041,576	...	1,155,592,728

(S) Statutory transfer payment.

[1] Does not include $523,515,481 related to purchase of training which in 1985-86 was classified as an operating expenditure item.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Canada Employment and Immigration Commission			
Corporate and Special Services Program			
Budgetary (respendable revenues)			
Departmental management and administration			
Recoverable expenditures from the Unemployment Insurance Account	16,145,000	15,997,999	14,202,000
Commission management and administration			
Recoverable expenditures from the Unemployment Insurance Account	211,587,000	209,052,093	203,315,508
Systems and procedures			
Recoverable expenditures from the Unemployment Insurance Account	17,942,000	17,884,692	18,087,000
Administration of social insurance numbers			
Recoverable expenditures from the Unemployment Insurance Account	3,941,000	3,910,443	3,819,492
Canada Employment and Immigration Advisory Council			
Recoverable expenditures from the Unemployment Insurance Account	598,000	566,771	563,000
Total Program—Budgetary	**250,213,000**	**247,411,998**	**239,987,000**
Employment and Insurance Program			
Budgetary (respendable revenues)			
National employment services			
Recoverable expenditures from the Unemployment Insurance Account	225,194,000	224,699,000	215,867,813
Unemployment insurance			
Recoverable expenditures from the Unemployment Insurance Account	360,295,000	359,938,000	338,307,328
Program management and joint services			
Recoverable expenditures from the Unemployment Insurance Account	115,021,000	113,677,002	104,728,859
Human resource development programs			
Recoverable expenditures from the Unemployment Insurance Account	...	...	8,965,000
Total Program—Budgetary	**700,510,000**	**698,314,002**	**667,869,000**
Total Ministry—Budgetary	**950,723,000**	**945,726,000**	**907,856,000**

Note: Comparative figures for 1985-86 shown under Employment and Insurance Program have been adjusted to reflect the 1986-87 activity structure.

Revenue

	Current year	Previous year
	$	$
Department/Canada Employment and Immigration Commission		
Corporate and Special Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salary overpayments	1,193	...
Sundries	195,643	47,958
Adjustment to prior year's Payables at Year End (PAYE)	3,098,213	1,159,340
	3,295,049	1,207,298
Services and service fees—		
Special services	...	427
Other non-tax revenue—		
Sundries	3,159,819	6,023,030
Total Program	**6,454,868**	**7,230,755**
Employment and Insurance Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Department owned housing—Rental	182,333	16,194
Refunds of previous years' expenditure—		
Recovery of bad debts	27,527	67,104
Salary overpayments	9,193	19,321
National Industrial Training Program	21,535	18,483
National Institutional Training Program	1,301,973	1,047,011
Canada Manpower Mobility Program	42,623	30,050
Local Initiative Program	2,626	8,253
Local Employment Assistance Program	266,064	249,404
Outreach Program	222,447	109,411
Canada Works Program	659,991	1,928,917
Young Canada Works Program	121,105	76,731
Youth Training Option	189,078	6,091
Canada Community Services Program	9,327	15,304
Canada Community Development Program	56,105	640,520
Local Economic Development Assistance Program	490,836	37,799
New Technology Employment Program	...	2,722
Summer Youth Employment Program	81,389	14,411
Community Employment Program	56,432	50,849
National Training Program—Purchases	...	84
Job experience and training	2,278	...
Sundries	586,366	657,659
Adjustment to prior year's Payables at Year End (PAYE)	3,540,357	2,302,053
	7,687,252	7,282,177
Services and service fees—		
Access to information	1,004	727
Other non-tax revenue—		
Court costs	1,006	1,083
Conscience money	716	110
Crown owned housing	66,884	222,330
Unemployment Insurance fines	1,836,178	903,860
Sundries	93,027	46,797
	1,997,811	1,174,180
Total Program	**9,868,400**	**8,473,278**
Immigration Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
Assisted passage scheme	646,831	795,181
Other accounts—		
Czech student loans	194	...
Transportation assistance to settlers	38	...
	647,063	795,181
Refunds of previous years' expenditure—		
Principal reimbursement—Czech student loans	183	...
Recoverable adjustment assistance	10,297	6,277
Transportation assistance to settlers	387	369
Adjustment assistance—Overpayments	5,490	4,022
Salary overpayments	...	336
Deportation expenses		965
Sundries	161,781	103,711
Adjustment to prior year's Payables at Year End (PAYE)	116,331	37,896
	294,469	153,576

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Application fees—		
Permanent residence	8,570,655	524,153
Employment authorization	4,002,112	584,128
Employment authorization—Entertainers	222,811	33,528
Visitor visa extension	1,798,250	222,025
Amendment/verification of landing	296,825	36,200
Amendment/verification of landing—Family	19,575	3,475
Rate of exchange differential	6,710	1,258
Special services	6,214	...
Prepaid telegrams and cables	5,762	7,528
Sundries	...	53
	14,928,914	1,412,348
Other non-tax revenue—		
Court costs	2,318	53
Conscience money	76	...
Immigration fines	364,121	439,442
Forfeitures	595,600	656,690
Deportation expenses	645,388	864,031
Sundries	4,061	12,706
	1,611,564	1,972,922
Total Program	**17,482,010**	**4,334,027**
Total Department	**33,805,278**	**20,038,060**
Immigration Appeal Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	628	428
Proceeds from sales	93	20
Other non-tax revenue	1,293	3
Total Program	**2,014**	**451**

	Current year	Previous year
	$	$
Ministry Summary		
Non-Tax Revenue—(1)		
Return on investments	829,396	811,375
Refunds of previous years' expenditure	11,277,398	8,643,479
Services and service fees	14,929,918	1,413,502
Proceeds from sales	93	20
Other non-tax revenue	6,770,487	9,170,135
Total Ministry	**33,807,292**	**20,038,511**

(1) Interest unless otherwise indicated.

SECTION 6

1986-87
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

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Transfer payments	6.17
Details of amounts credited to the vote	6.23
Revenue	6.24

Department

Administration Program

Objective

To provide managerial direction and financial, administrative, electronic data processing, human resources and communications support for the achievement of federal and departmental objectives in the fields of energy, minerals and earth sciences.

Activity Description

Direction and Co-ordination
Comprises the offices of the Ministers, Deputy Minister and Associate Deputy Minister, provides overall policy and executive direction, including such functions as the Departmental Secretariat, corporate planning, program evaluations and internal audits.

Finance and Administration
Includes the Financial Management Branch, the Administrative Services Directorate and the Computer Services Centre, which provides financial, administrative and computing support systems and services to the two operational programs of the Department.

Human Resources Management
Is responsible for human resources matters throughout the Department, including planning, staffing, training and development, organization and classification, staff relations, compensation and benefits, official languages and affirmative action programs.

Communications
Provides comprehensive communications support to the Ministers and departmental programs, designed to provide public information in the areas of energy, minerals and earth sciences, gathers and analyzes public opinion and attitudes towards departmental policies and programs; and monitors and evaluates these informative activities.

Energy Program

Objective

To establish and maintain effective policies, strategies and programs for the adequate supply and efficient use of energy resources, with due respect for other social and economic goals.

Activity Description

Energy Policy
Provides energy strategy analyses to determine economic costs and benefits of energy policy alternatives preparatory to making policy recommendations; provides financial and fiscal analyses directed in particular to policies pertaining to corporations and energy projects; initiates special studies covering all energy policy aspects of major sectors of the energy economy; undertakes macro-economic appraisals of the economy in relation to energy; participates in international energy analysis and liaison, multilaterally and bilaterally, and program co-ordination.

Petroleum
Assesses Canada's petroleum resources and requirements; the conditions of their utilization and development; the requirement for foreign oil to meet Canadian needs; the adaptation of the refining, petrochemical, transportation and marketing sectors of the industry to changing circumstances; the condition of oil and gas markets, domestic and foreign, and the analysis of factors affecting these markets. These studies are undertaken to inform and to meet the needs of federal Government energy planners, consuming and producing provinces, the oil and gas industry and the public. The development and administration of initiatives designed to promote oil and gas development and market expansion and the implementation of agreements with regard to the pricing of gas and oil. These include the collection of revenues via the petroleum compensation charge to fund payments to oil importers and producers of new conventional and synthetic crude oil and the subsidization of certain transportation and exchange costs involved in delivering domestic crude oil east of Montreal; deficiency payments to Interprovincial Pipe Line Limited incurred when defined cost exceed revenues for its Sarnia-Montreal line; funding for heavy oil research, development and demonstration projects; charges on exports of crude oil and oil products; the management of Canadian oil supply; the domestic and export pricing of natural gas and the expansion of gas transmission and distribution systems.

Emergency Planning (including the Energy Supplies Allocation Board)
Prepares, maintains and tests contingency plans for programs of mandatory allocation and rationing pursuant to the Energy Supplies Emergency Act (1979), to ensure the equitable distribution of available petroleum supplies during a national emergency; develops and maintains plans for the establishment and operation of a National Emergency Agency for Energy as required by the Emergency Planning Order (1981), to control and regulate energy production, distribution and use in the case of an emergency; represents Canada on the Northern Atlantic Treaty Organization and the International Energy Agency organizations responsible for contingency planning to deal with petroleum emergencies; and develops measures to mitigate the need for a national emergency regulatory program. Upon declaration of a national emergency, the activity initiates implementation and operation of a mandatory allocation program, and, if necessary a rationing program, as required by the Energy Supplies Emergency Act (1979).

Conservation and Non-Petroleum
Analyzes energy demand in various sectors of the economy to determine the potential for energy conservation and oil substitution; analyzes the sources and uses of non-petroleum energy and alternative fuels; analyzes the need for research, product development, industrial capability and financial incentives to achieve that potential; develop policies and programs which encourage energy conservation, oil substitution and the development of non-petroleum energy and alternative fuels through the dissemination of information and the provision of advice, grants and contributions, research, demonstration projects and input to regulations.

Energy Research and Development
Develops federal R&D policies to support national energy strategy options; collects information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal R&D resources; technically evaluates federal energy R&D programs; manages energy R&D programs through contracts and co-operative agreements; and provides information on Canadian Energy R&D.

Monitoring of Energy Enterprises
Collects information from companies reporting under the Energy Monitoring Act, covering reserves, production, revenues, costs and profitability, financing and re-investment, foreign transactions, R&D, procurement policies and ownership and control; analyzes data and prepares public reports; carries out selective auditing of individual company records both to clarify the information provided and to ensure appropriate reporting; monitors foreign ownership trends in the industry; provides advice and data required for application of various Canadianization programs; and conducts periodic reviews of the activities of larger companies in the petroleum industry.

Petroleum Ownership, Control and Incentives
Maintains up to date policies, systems, procedures and regulations related to eligible costs and to the prevention of leakage under the Petroleum Incentives Program Act during its winding down; receives, analyzes, processes applications and requisitions payments to individuals, partnerships and companies for incentive contributions on grandfathered wells, and exploration and development activity from the preceding year; maintains up to date policies, systems, procedures and regulations to administer the Canadian Ownership and Control Determination Act during its reduction; receives, processes and certifies applications for certification of Canadian ownership rate and control status; processes applications for extensions of existing Canadian ownership rate certificates under the Petroleum Incentives Program Act; conducts audits and compliance reviews to verify the integrity of the self-assessing systems and for compliance with legislation, regulations, rulings interpretations; and maintains appropriate records of all activities.

Administration of Canada Oil and Gas Lands
Prepares regulations and legislation; negotiates, disposes and manages oil and gas rights; approves development and production plans; supervises and regulates oil and gas activities; evaluates oil and gas potential; negotiates and monitors Canada benefits; sets environmental conditions, including oil spill contingency plans; promotes applied research on oil and gas matters related to the approval process; and co-ordinates interdepartmental and intergovernmental co-operative resource management efforts.

Program Management and Support
Provides senior direction to the activity managers; offers personnel services in staffing, classification and compensation and benefits; provides central financial services, co-ordination of financial management and budgeting.

Environmental Studies
Funds environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North, by including the program management function directly related to the operation of the Environmental Studies Revolving Fund, under Section 49(9) of the Canada Oil and Gas Act; makes payment for reasonable costs of such environmental or social studies carried out by any party as the Minister determines are necessary; and, under Section 49 Subsections (4), (7) and (11) of the Canada Oil and Gas Act, imposes levies upon interested owners of Canada Lands, as prescribed by the Minister.

Minerals and Earth Sciences Program

Objective

To ensure the timely availability of mineral policies, strategies and programs designed to maximize the contribution of the minerals and metals sector to the Canadian economy, and to provide timely scientific knowledge, data, technologies and expertise in the earth- and mineral-related sciences, with emphasis on the mineral and energy resources of the Canadian landmass and offshore areas.

Activity Description

Mineral Industry Development
Develops national mineral policy proposals and provides policy advice to the Minister, the Deputy Minister, other federal departments, other governments and industry on mineral products, mineral markets, and mineral economics, including investment, finance, taxation, the prospects for minerals contributing to economic development and job creation; jointly with the provinces, develops, negotiates and manages a program of mineral development agreements; develops and leads technical/economic missions to foreign mineral markets for mineral and metal sector companies; serves as the principal source of statistics on Canadian minerals for Canada's National Accounts, and on world minerals for all interested parties.

Administration of the Canada Explosives Act
Regulates throughout Canada, the manufacture, importation, storage, and sale of explosives by inspecting and licensing factories and magazines; tests and authorizes explosives; provides technical advice to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety.

Mineral and Energy Technology
Conducts research and engineering development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium and other fuels, together with selected areas of energy conservation and energy fuels transportation; promotes, co-ordinates and supports R&D in industry, universities and research institutes in the mineral and energy fields; identifies technological opportunities in mining, metallurgy, and in energy; and transfers technology to the private sector.

Remote Sensing
Develops and demonstrates systems, methods and instruments to acquire, disseminate and analyze remote sensing data from aircraft and satellites, as a contribution to the development of effective information and management systems for Canada's land and ocean resources and the environment.

Geological Surveys
Conducts geological, geophysical and geochemical research and surveys; estimates mineral and non-renewable energy resources; investigates geological phenomena affecting engineering works and the environment; develops geophysical and other technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian international geoscience activities; co-operates with the provinces; provides advice to Government; and produces and disseminates maps and reports.

Earth Physics
Provides a comprehensive geophysical knowledge base on the framework, dynamic processes and hazards of the Canadian landmass and offshore areas; operates the national networks of geophysical observatories; provides geophysical standards.

Polar Continental Shelf
Studies scientific problems unique to Arctic Canada; and provides co-ordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; and provides information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying and Mapping
Establishes and maintains a national network of accurately located horizontal and vertical positional reference monuments; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes and distributes topographical and electoral maps, aeronautical charts and publications, aerial photographs, gazeteers and the "National Atlas of Canada"; regulates and manages property surveys on federal lands; and maintains international boundaries.

Program Management and Support
Manages the Program as a whole, including the offices of the Assistant Deputy Ministers (Mineral Policy, Research and Technology, and Earth Sciences); and provides some common administrative and technical services.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy
The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with Atomic Energy of Canada Limited and the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To ensure that the best interests of Canada are served in the safe and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction, in the exportation of electrical power, gas and oil and in the importation of gas and oil.

To ensure that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination and in a cost-efficient manner.

To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

To fulfill specific responsibilities under the Northern Pipeline Act and the Energy Administration Act.

Activity Description

Energy Regulation and Advice
Economic and market analysis; financial analysis of pipeline companies; engineering analysis of pipeline and power line contruction proposals; certification of construction and operation of pipelines and power lines subject to federal jurisdiction; regulation of tolls and tariffs; safety inspection of pipelines; conduct of public hearings; providing advice to the Minister; and administrative services to the Board.

Petro-Canada

Objective

To mobilize capital and Canadian skills toward the efficient commercialization of Canada's energy resources to meet the energy requirements of Canadians and Canada's energy goals.

Activity Description

Undertakings Requested by the Government
Activities carried out on behalf of, or at the direction of, the Government pursuant to Subsection 7(2) and/or in accordance with Section 24 of the Petro-Canada Act, and for which direct budgetary compensation is provided.

Western Canada Exploration and Development
To engage in and facilitate increased exploration and production of oil and gas and related products in the land-based areas of Canada, particularly over the short to medium term; to engage in and facilitate the development of the oil sands; to pursue enhanced recovery opportunities from conventional oil, heavy oil and oil sands; and to perform high-quality technical services and research in support of operational requirements.

Frontier Exploration and Development
To engage in the exploration and development of long-term supplies of oil and gas in the frontier areas, with highest priority on the early production of oil; to press for the acceleration, delineation and development of known oil and gas reserves, particularly on the East Coast; and to participate, at a modest scale, in selected commercially attractive international exploration and development opportunities.

Investment in Special Projects
Investment in major projects such as Syncrude, a mining venture for the extraction and upgrading of oil from the Athabasca Tar Sands.

Petro-Canada Products
To establish and maintain a self-sustaining presence in the downstream refining and marketing business in all regions of the country, through effective improvements to the Corporation's base of operations, adjustments of imbalances in regional refining, marketing and product supply systems, and the provision of hydrocarbon-related products and services to Canadian consumers, with the emphasis on Petro-Canada's unique Canadian identity.

Corporate Items
Includes administrative capital, debt servicing, share purchases, dividend payments and other corporate operating expenditures.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	41,867,000	...	...	41,867,000	1	Program expenditures				
...	...	...	3,740	3,740		Transfer from TB Vote 10[1]				
...	41,867,000	...	3,740	41,870,740		Total—Vote 1	40,530,943	1,339,797	...	37,315,548
...	39,530	...	1,568	41,098	(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	41,098	...	...	39,530
...	3,364,440	...	364,560	3,729,000	(S)	Contributions to employee benefit plans	3,729,000	...	...	3,598,000
...	...	...	2,916	2,916	(S)	Refunds of amounts credited to revenue in previous years	2,916	...	...	4,955
...	**45,270,970**	...	**372,784**	45,643,754		**Total Program—Budgetary**	44,303,957	1,339,797	...	**40,958,033**
						Energy Program				
...	126,689,000	...	...	126,689,000	5	Operating expenditures				
...	...	...	22,440	22,440		Transfer from TB Vote 10[1]				
...	126,689,000	...	22,440	126,711,440		Total—Vote 5	104,011,974	22,699,466	...	110,424,345
...	68,523,000	...	...	68,523,000	10	Grants and contributions	68,498,185	24,815	...	140,371,501
...	500,000	...	...	500,000	15	Canadian Home Insulation Program	87,516	412,484	...	37,242,813
...	2,000,000	...	...	2,000,000	20	Canada Oil Substitution Program	471,364	1,528,636	...	112,068,909
...	950,000,000	...	...	950,000,000	25	Petroleum Incentives Program	948,404,116	1,595,884	...	1,499,758,602
...	15,000,000	...	(4,794,935)	10,205,065	(S)	Payments to Interprovincial Pipe Line Limited in respect of deficiencies related to the Montreal extension	10,205,065	...	...	8,683,851
...	10,000,000	...	(10,000,000)	...	(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act, as amended				
...	...	...	500,000,000	500,000,000		Total annual authorized limit in accordance with Section 77 of the Act, as amended				
...	10,000,000	...	490,000,000	500,000,000		Total	(2,330,521)	502,330,521	...	(136,003,527)

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
19,331,674	50,000,000	...	(50,000,000)	19,331,674	(S)	Canada/Nova Scotia Development Fund—Payments in accordance with Canada-Nova Scotia Oil and Gas Agreement Act Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total of all such payments for the four fiscal years shall not exceed $200,000,000.				
...	...	...	50,000,000	50,000,000		Annual non-lapsing authority in accordance with Section 87(a) of the Act				
...	...	...	...	...		*Less:* amount charged to any other appropriation for the purposes of making payments pursuant to Part V of the Act for the fiscal year 1986-87				
19,331,674	50,000,000	...	...	69,331,674		Total	18,579,972	...	50,751,702	80,668,326
...	10,000,000	...	(10,000,000)	...	(S)	Offshore Oil and Gas Resource Revenue Fund—(Canada-Nova Scotia Oil and Gas Agreement Act)	...	...	...	4,855,978
...	6,467,000	...	701,000	7,168,000	(S)	Contributions to employee benefit plans	7,168,000	...	...	8,493,000
2,111,078	...	...	...	2,111,078	(S)	Environmental Studies Revolving Fund	1,531,405	...	579,673	1,553,040
...	...	...	292,178	292,178	(S)	Refunds of amounts credited to revenue in previous years	292,178	...	...	85,314
21,442,752	1,239,179,000	...	476,220,683	1,736,842,435		Total budgetary	1,156,919,254	528,591,806	51,331,375	1,868,202,152
...	3,718,000	...	...	3,718,000	L30	Loans to finance regional electrical interconnections. (Gross)	...	3,718,000	...	2,061,278
...	...	20,400,000	...	20,400,000	L31a	Loans to New Grade Energy Inc. for the study and construction of a heavy oil upgrader in Saskatchewan. (Gross)	20,400,000	...	...	3,310,043
42,196,000	...	...	...	42,196,000	(S)	(L) Subscriptions of shares and equity debentures of the Co-operative Energy Corporation pursuant to the Co-operative Energy Act, Section 24. Limit $100,000,000. (Gross)	...	...	42,196,000	...
42,196,000	3,718,000	20,400,000	...	66,314,000		Total non-budgetary	20,400,000	3,718,000	42,196,000	5,371,321
21,442,752	**1,239,179,000**	**...**	**476,220,683**	**1,736,842,435**		**Total Program—Budgetary**	**1,156,919,254**	**528,591,806**	**51,331,375**	**1,868,202,152**
42,196,000	**3,718,000**	**20,400,000**	**...**	**66,314,000**		**Non-budgetary**	**20,400,000**	**3,718,000**	**42,196,000**	**5,371,321**

						Minerals and Earth Sciences Program				
...	261,543,000	...	...	261,543,000	35	Operating expenditures				
...	...	...	263,920	263,920		Transfer from TB Vote 10[1]				
...	261,543,000	...	263,920	261,806,920		Total—Vote 35	253,044,716	8,762,204	...	244,034,283
...	30,452,000	...	...	30,452,000	40	Capital expenditures	28,077,222	2,374,778	...	35,287,936
...	31,050,000	...	...	31,050,000	45	Grants and contributions	30,551,737	498,263	...	21,338,364
...	17,669,000	...	1,917,000	19,586,000	(S)	Contributions to employee benefit plans	19,586,000	...	...	18,877,000
...	...	...	9,736	9,736	(S)	Refunds of amounts credited to revenue in previous years	9,736	...	...	5,359
...	**340,714,000**	...	**2,190,656**	**342,904,656**		**Total Program—Budgetary**	**331,269,411**	**11,635,245**	...	**319,542,942**
21,442,752	**1,625,163,970**	...	**478,784,123**	**2,125,390,845**		**Total Department— Budgetary**	**1,532,492,622**	**541,566,848**	**51,331,375**	**2,228,703,127**
42,196,000	**3,718,000**	**20,400,000**	...	**66,314,000**		**Non-budgetary**	**20,400,000**	**3,718,000**	**42,196,000**	**5,371,321**
						Atomic Energy Control Board				
...	21,307,000	...	...	21,307,000	50	Program expenditures	20,273,963	1,033,037	...	18,691,516
...	1,822,000	...	198,000	2,020,000	(S)	Contributions to employee benefit plans	2,020,000	...	...	2,033,000
...	**23,129,000**	...	**198,000**	**23,327,000**		**Total Program—Budgetary**	**22,293,963**	**1,033,037**	...	**20,724,516**
						Atomic Energy of Canada Limited				
...	197,952,000	...	...	197,952,000	55	Operating expenditures				
...	...	2,400,000	...	2,400,000	55a	Operating expenditures				
...	197,952,000	2,400,000	...	200,352,000		Total—Vote 55	199,689,283	662,717	...	244,892,753
...	17,892,000	...	...	17,892,000	60	Capital expenditures	17,892,000	...	...	30,228,000
...	**215,844,000**	**2,400,000**	...	**218,244,000**		**Total Program—Budgetary**	**217,581,283**	**662,717**	...	**275,120,753**
						National Energy Board				
...	23,806,000	...	...	23,806,000	65	Program expenditures	22,597,235	1,208,765	...	22,094,314
...	2,678,000	...	290,000	2,968,000	(S)	Contributions to employee benefit plans	2,968,000	...	...	2,961,000
...	**26,484,000**	...	**290,000**	**26,774,000**		**Total Program—Budgetary**	**25,565,235**	**1,208,765**	...	**25,055,314**
						Petro-Canada				
18,160,468	...	...	...	18,160,468	(S)	Payment to Petro-Canada for the purposes of an advance to Canertech Incorporated in accordance with an Act to amend the Petro-Canada Act	...	...	18,160,468	...
44,916	...	...	...	44,916	(S)	Payment to Petro-Canada to maintain the Imperial Oil Ltd Cold Lake Project in accordance with an Act to amend the Petro-Canada Act	...	...	44,916	...
18,205,384	...	...	...	18,205,384		Total budgetary	...	...	18,205,384	...
27,228,147	...	...	...	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	27,228,147	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
3,830,500,000	...	...	...	3,830,500,000		Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	3,830,500,000	...
3,857,728,147	...	...	...	3,857,728,147		Total non-budgetary	...	...	3,857,728,147	...
18,205,384 **3,857,728,147**	... ...	... ...	... ...	18,205,384 3,857,728,147		**Total Program— Budgetary** **Non-budgetary**	... ...	... ...	**18,205,384** **3,857,728,147**	... ...
						Petro-Canada International Assistance Corporation				
...	56,900,000	...	...	56,900,000	70	Payments to Petro-Canada International Assistance Corporation	28,648,000	28,252,000	...	23,800,000
...	**56,900,000**	...	...	56,900,000		**Total Program—Budgetary**	28,648,000	**28,252,000**	...	**23,800,000**
39,648,136 **3,899,924,147**	**1,947,520,970** **3,718,000**	**2,400,000** **20,400,000**	**479,272,123** ...	2,468,841,229 3,924,042,147		Total Ministry— Budgetary Non-budgetary	1,826,581,103 20,400,000	**572,723,367** **3,718,000**	**69,536,759** **3,899,924,147**	**2,573,403,710** **5,371,321**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	7,740,000	...	...	(429,407)	69,560	...	7,380,153	Direction and co-ordination	6,738,513	641,640	...	7,485,691
...	27,375,000	...	...	(817,413)	188,961	(8,862,000)	17,884,548	Finance and administration	18,115,290	(230,742)	...	16,897,697
...	4,705,000	...	3,740	150,525	54,448	...	4,913,713	Human resources management	4,720,462	193,251	...	4,929,914
...	13,918,970	...	...	(774,989)	56,075	...	13,200,056	Communications	12,557,403	642,653	...	10,348,581
...	(8,862,000)	...	...	...	...	8,862,000		Revenue credited to the vote			...	...
...	44,876,970	...	3,740	(1,871,284)	369,044	...	43,378,470	Total—Operating	42,131,668	1,246,802	...	39,661,883
								Capital				
...	30,000	...	...	176,100	...	...	206,100	Direction and co-ordination	187,118	18,982	...	150,122
...	327,000	...	...	1,418,009	...	...	1,745,009	Finance and administration	1,691,920	53,089	...	1,004,480
...	14,000	...	...	105,175	...	...	119,175	Human resources management	120,736	(1,561)	...	17,974
...	23,000	...	...	172,000	...	...	195,000	Communications	172,515	22,485	...	123,574
...	394,000	...	...	1,871,284	...	...	2,265,284	Total—Capital	2,172,289	92,995	...	1,296,150
								Program Summary				
...	7,770,000	...	...	(253,307)	69,560	...	7,586,253	**Direction and co-ordination**	6,925,631	660,622	...	7,635,813
...	18,840,000	...	...	600,596	188,961	...	19,629,557	**Finance and administration**	19,807,210	(177,653)	...	17,902,177
...	4,719,000	...	3,740	255,700	54,448	...	5,032,888	**Human resources management**	4,841,198	191,690	...	4,947,888
...	13,941,970	...	...	(602,989)	56,075	...	13,395,056	**Communications**	12,729,918	665,138	...	10,472,155
...	**45,270,970**	...	**3,740**	...	**369,044**	...	**45,643,754**	**Total Program—Budgetary**	**44,303,957**	**1,339,797**	...	**40,958,033**
								Energy Program				
								Operating				
...	8,377,000	...	...	...	87,000	...	8,464,000	Energy policy	7,858,080	605,920	...	7,862,379
...	8,077,000	...	...	...	75,000	...	8,152,000	Petroleum	6,460,440	1,691,560	...	6,991,426
...	1,433,000	...	...	...	10,000	...	1,443,000	Emergency planning (including the Energy Supplies Allocation Board)	1,591,439	(148,439)	...	1,662,626
...	81,690,000	...	22,440	...	260,000	...	81,972,440	Conservation and non-petroleum	65,754,026	16,218,414	...	70,976,996
...	1,380,000	...	...	...	13,000	...	1,393,000	Energy research and development	1,003,002	389,998	...	1,829,037
...	1,644,000	...	...	...	11,000	...	1,655,000	Monitoring of energy enterprises	1,447,870	207,130	...	1,208,736
...	19,304,000	...	...	...	435,195	...	19,739,195	Petroleum ownership, control and incentives	18,106,261	1,632,934	...	18,893,675
...	8,918,000	...	...	...	83,983	...	9,001,983	Administration of Canada Oil and Gas Lands	6,287,204	2,714,779	...	6,599,959

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
...	1,439,000	...	...	...	18,000	...	1,457,000	Program management and support	1,499,599	(42,599)	...	1,618,364
2,111,078	382,000	...	...	(2,088,528)	...	(382,000)	22,550	Environmental studies	(557,123)	...	579,673	(2,034,140)
...	(382,000)	...	...	...	...	382,000		Revenue credited to the vote		...	...	...
2,111,078	132,262,000	...	22,440	(2,088,528)	993,178	...	133,300,168	Total—Operating	109,450,798	23,269,697	579,673	115,609,058
								Capital				
...	34,000	...	...	...	...	...	34,000	Energy policy	158,545	(124,545)	...	158,324
...	62,000	...	...	...	...	...	62,000	Petroleum	163,430	(101,430)	...	132,834
...	4,000	...	...	...	...	...	4,000	Emergency planning (including the Energy Supplies Allocation Board)	7,568	(3,568)	...	2,097
...	507,000	...	...	...	...	...	507,000	Conservation and non-petroleum	665,889	(158,889)	...	939,249
...	5,000	...	...	...	...	...	5,000	Energy research and development	7,718	(2,718)	...	18,557
...	5,000	...	...	...	...	...	5,000	Monitoring of energy enterprises	38,660	(33,660)	...	28,997
...	198,000	...	...	...	...	...	198,000	Petroleum ownership, control and incentives	134,591	63,409	...	48,803
...	54,000	...	...	...	...	...	54,000	Administration of Canada Oil and Gas Lands	271,470	(217,470)	...	30,600
...	25,000	...	...	...	...	...	25,000	Program management and support	16,359	8,641	...	...
...	894,000	...	...	...	...	...	894,000	Total—Capital	1,464,230	(570,230)	...	1,359,461
								Transfer payments				
...	285,000	...	...	134,000	...	...	419,000	Energy policy	417,690	1,310	...	307,000
...	127,504,000	...	...	936,000	485,205,065	...	613,645,065	Petroleum	99,822,268	513,822,797	...	43,855,816
...	56,533,000	...	...	10,907,000	...	...	67,440,000	Conservation and non-petroleum	61,474,468	5,965,532	...	241,406,782
...	300,000	...	...	709,000	...	...	1,009,000	Energy research and development	1,005,166	3,834	...	356,452
...	950,000,000	...	...	...	...	...	950,000,000	Petroleum ownership, control and incentives	948,404,116	1,595,884	...	1,499,758,602
19,331,674	60,000,000	...	...	2,236,000	(10,000,000)	...	71,567,674	Administration of Canada Oil and Gas Lands	20,815,955	17	50,751,702	86,124,304
...	401,000	...	...	78,000	...	...	479,000	Program management and support	475,757	3,243	...	386,972
...	...	...	...	2,088,528	...	...	2,088,528	Environmental studies	2,088,528	...	...	3,587,180

...	(89,000,000)	...	...	(15,000,000)	...	...	(104,000,000)	Funds available from the Province of Alberta under the Market Development Incentives Program[1]	(88,499,722)	(15,500,278)	...	(124,549,475)
19,331,674	1,106,023,000	...	...	2,088,528	475,205,065	...	1,602,648,267	Total—Transfer payments	1,046,004,226	505,892,339	50,751,702	1,751,233,633
								Non-budgetary				
...	3,718,000	...	...	...	...	...	3,718,000	Conservation and non-petroleum		3,718,000	...	2,061,278
...	...	20,400,000	...	...	...	...	20,400,000	NewGrade Energy Inc.	20,400,000	...	...	3,310,043
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares		...	42,196,000	...
42,196,000	3,718,000	20,400,000	...	...	...	...	66,314,000	Total—Non-budgetary	20,400,000	3,718,000	42,196,000	5,371,321
								Program Summary				
...	8,696,000	...	...	134,000	87,000	...	8,917,000	Energy policy	8,434,315	482,685	...	8,327,703
...	135,643,000	...	...	936,000	485,280,065	...	621,859,065	Petroleum	106,446,138	515,412,927	...	50,980,076
...	1,437,000	...	...	...	10,000	...	1,447,000	Emergency planning (including the Energy Supplies Allocation Board)	1,599,007	(152,007)	...	1,664,723
								Conservation and non-petroleum—				
...	138,730,000	...	22,440	10,907,000	260,000	...	149,919,440	Budgetary	127,894,383	22,025,057	...	313,323,027
...	3,718,000	...	...	...	...	...	3,718,000	Non-budgetary		3,718,000	...	2,061,278
...	1,685,000	...	...	709,000	13,000	...	2,407,000	Energy research and development	2,015,886	391,114	...	2,204,046
...	1,649,000	...	...	...	11,000	...	1,660,000	Monitoring of energy enterprises	1,486,530	173,470	...	1,237,733
...	969,502,000	...	...	...	435,195	...	969,937,195	Petroleum ownership, control and incentives	966,644,968	3,292,227	...	1,518,701,080
19,331,674	68,972,000	...	...	2,236,000	(9,916,017)	...	80,623,657	Administration of Canada Oil and Gas Lands	27,374,629	2,497,326	50,751,702	92,754,863
...	1,865,000	...	...	78,000	18,000	...	1,961,000	Program management and support	1,991,715	(30,715)	...	2,005,336
2,111,078	...	...	...	...	...	...	2,111,078	Environmental studies	1,531,405	...	579,673	1,553,040
...	(89,000,000)	...	...	(15,000,000)	...	...	(104,000,000)	Funds available from the Province of Alberta under the Market Development Incentives Program[1]	(88,499,722)	(15,500,278)	...	(124,549,475)
...	...	20,400,000	...	...	...	...	20,400,000	NewGrade Energy Inc.— Non-budgetary	20,400,000	...	...	3,310,043
42,196,000	...	...	...	...	...	...	42,196,000	Co-operative Energy Corporation shares— Non-budgetary	...	...	42,196,000	...
								Total Program—				
21,442,752	**1,239,179,000**	**—**	**22,440**	**—**	**476,198,243**	**—**	**1,736,842,435**	**Budgetary**	**1,156,919,254**	**528,591,806**	**51,331,375**	**1,868,202,152**
42,196,000	**3,718,000**	**20,400,000**	**—**	**—**	**—**	**—**	**66,314,000**	**Non-budgetary**	**20,400,000**	**3,718,000**	**42,196,000**	**5,371,321**
								Minerals and Earth Sciences Program				
								Operating				
...	12,297,000	...	...	...	111,000	...	12,408,000	Mineral industry development	10,594,147	1,813,853	...	9,415,164
...	2,110,000	...	...	...	23,000	...	2,133,000	Administration of the Canada Explosives Act	2,088,096	44,904	...	2,152,897

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	70,837,000	...	18,700	(982,000)	471,836	...	70,345,536	Mineral and energy technology	66,887,776	3,457,760	...	65,363,168
...	24,266,000	...	16,830	782,000	98,015	...	25,162,845	Remote sensing	25,070,350	92,495	...	24,669,099
...	83,972,000	...	179,770	(392,500)	546,000	...	84,305,270	Geological surveys	82,772,852	1,532,418	...	77,352,023
...	14,511,000	...	22,440	...	115,000	...	14,648,440	Earth physics	14,473,023	175,417	...	15,860,407
...	6,017,000	...	...	460,000	19,000	...	6,496,000	Polar continental shelf	6,468,904	27,096	...	7,136,105
...	57,178,000	...	26,180	(386,400)	490,885	...	57,308,665	Surveying and mapping	55,696,584	1,612,081	...	55,574,325
...	8,024,000	...	...	518,900	52,000	...	8,594,900	Program management and support	8,585,488	9,412	...	5,393,434
...	279,212,000	...	263,920	...	1,926,736	...	281,402,656	Total—Operating	272,637,220	8,765,436	...	262,916,642
								Capital				
...	109,000	...	...	87,652	...	...	196,652	Mineral industry development	190,975	5,677	...	48,546
...	50,000	...	...	11,000	...	...	61,000	Administration of the Canada Explosives Act	60,893	107	...	80,419
...	6,949,000	...	...	(236,245)	...	...	6,712,755	Mineral and energy technology	6,534,445	178,310	...	9,570,512
...	7,299,000	...	...	(155,939)	...	...	7,143,061	Remote sensing	7,046,014	97,047	...	13,273,998
...	4,208,000	...	...	1,104,000	...	...	5,312,000	Geological surveys	5,006,747	305,253	...	4,808,441
...	2,464,000	...	...	515,000	...	...	2,979,000	Earth physics	2,833,917	145,083	...	2,911,604
...	52,000	...	...	800,000	...	...	852,000	Polar continental shelf	718,544	133,456	...	49,923
...	9,030,000	...	...	(2,181,468)	...	...	6,848,532	Surveying and mapping	5,363,580	1,484,952	...	4,255,388
...	291,000	...	...	56,000	...	...	347,000	Program management and support	325,339	21,661	...	289,105
...	30,452,000	...	...	...	...	...	30,452,000	Total—Capital	28,080,454	2,371,546	...	35,287,936
								Transfer payments				
...	17,172,000	...	...	(813,000)	...	...	16,359,000	Mineral industry development	15,941,255	417,745	...	8,731,701
...	369,000	...	...	10,500	...	...	379,500	Mineral and energy technology	377,037	2,463	...	459,509
...	8,100,000	...	...	1,458,903	...	...	9,558,903	Remote sensing	9,558,903	...	...	7,700,000
...	118,000	...	...	(42,000)	...	...	76,000	Surveying and mapping	76 000	...	...	76,000
...	5,291,000	...	...	(614,403)	...	...	4,676,597	Program management and support	4,598,542	78,055	...	4,371,154
...	31,050,000	...	...	...	...	...	31,050,000	Total—Transfer payments	30,551,737	498,263	...	21,338,364
								Program Summary				
...	**29,578,000**	...	...	(725,348)	111,000	...	28,963,652	**Mineral industry development**	26,726,377	**2,237,275**	...	**18,195,411**
...	**2,160,000**	...	...	11,000	23,000	...	2,194,000	**Administration of the Canada Explosives Act**	2,148,989	**45,011**	...	**2,233,316**
...	**78,155,000**	...	18,700	(1,207,745)	471,836	...	77,437,791	**Mineral and energy technology**	73,799,258	**3,638,533**	...	**75,393,209**
...	**39,665,000**	...	16,830	2,084,964	98,015	...	41,864,809	**Remote sensing**	41,675,267	**189,542**	...	**45,643,097**
...	**88,180,000**	...	179,770	711,500	546,000	...	89,617,270	**Geological surveys**	87,779,599	**1,837,671**	...	**82,160,464**
...	**16,975,000**	...	22,440	515,000	115,000	...	17,627,440	**Earth physics**	17,306,940	**320,500**	...	**18,772,011**
...	**6,069,000**	...	...	1,260,000	19,000	...	7,348,000	**Polar continental shelf**	7,187,448	**160,552**	...	**7,186,028**

...	66,326,000	...	26,180	(2,609,868)	490,885	...	64,233,197	Surveying and mapping	61,136,164	3,097,033	...	59,905,713
...	13,606,000	...	...	(39,503)	52,000	...	13,618,497	Program management and support	13,509,369	109,128	...	10,053,693
...	**340,714,000**	...	**263,920**	...	**1,926,736**	...	342,904,656	**Total Program—Budgetary**	331,269,411	**11,635,245**	...	**319,542,942**
								Total Department—				
21,442,752	**1,625,163,970**	...	**290,100**	...	**478,494,023**	...	2,125,390,845	**Budgetary**	1,532,492,622	**541,566,848**	**51,331,375**	**2,228,703,127**
42,196,000	3,718,000	**20,400,000**	...	...	...	...	66,314,000	**Non-budgetary**	20,400,000	**3,718,000**	**42,196,000**	**5,371,321**
								Atomic Energy Control Board				
								Operating				
...	22,266,000	...	...	...	198,000	...	22,464,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	21,182,373	1,281,627	...	19,874,005
								Capital				
...	289,000	...	...	...	...	...	289,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	542,090	(253,090)	...	257,911
								Transfer payments				
...	574,000	...	...	...	...	...	574,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	569,500	4,500	...	592,600
...	**23,129,000**	...	...	...	**198,000**	...	23,327,000	**Total Program—Budgetary**	22,293,963	**1,033,037**	...	**20,724,516**
								Atomic Energy of Canada Limited				
								Operating				
...	197,952,000	2,400,000	...	...	...	...	200,352,000	Atomic Energy of Canada Limited	199,689,283	662,717	...	244,892,753
								Capital				
...	17,892,000	...	...	...	...	...	17,892,000	Atomic Energy of Canada Limited	17,892,000	...	...	30,228,000
...	**215,844,000**	**2,400,000**	...	...	...	...	218,244,000	**Total Program—Budgetary**	217,581,283	**662,717**	...	**275,120,753**
								National Energy Board				
								Operating				
...	26,326,000	...	...	...	290,000	...	26,616,000	Energy regulation and advice	24,768,456	1,847,544	...	24,727,294
								Capital				
...	158,000	...	...	...	...	...	158,000	Energy regulation and advice	796,779	(638,779)	...	328,020
...	**26,484,000**	...	...	...	**290,000**	...	26,774,000	**Total Program—Budgetary**	25,565,235	**1,208,765**	...	**25,055,314**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Petro-Canada				
18,205,384	...	...	...	...	...	...	18,205,384	Operating Petro-Canada	...	...	18,205,384	...
3,857,728,147	...	...	...	...	...	...	3,857,728,147	Non-budgetary Petro-Canada		...	3,857,728,147	...
18,205,384	...	...	...	...	...	...	18,205,384	**Total Program—** **Budgetary**	...	...	**18,205,384**	...
3,857,728,147	...	...	...	...	...	...	3,857,728,147	**Non-budgetary**	...	...	**3,857,728,147**	...
								Petro-Canada International Assistance Corporation				
...	56,900,000	...	...	...	...	...	56,900,000	Operating Petro-Canada International Assistance Corporation	28,648,000	28,252,000	...	23,800,000
...	**56,900,000**	...	...	...	...	...	**56,900,000**	**Total Program—Budgetary**	28,648,000	**28,252,000**	...	**23,800,000**
39,648,136	**1,947,528,970**	**2,400,000**	**290,100**	...	**478,982,023**	...	2,468,841,229	**Total Ministry— Budgetary**	1,826,581,103	**572,723,367**	**69,536,759**	**2,573,403,710**
3,899,924,147	**3,718,000**	**20,400,000**	...	...	...	...	3,924,042,147	Non-budgetary	20,400,000	**3,718,000**	**3,899,924,147**	**5,371,321**

(1) **The funds received under the Market Development Incentives Program were applied to contributions under petroleum and conservation and non-petroleum activities.**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Energy Program				
							Grants				
							Energy policy				
...	125,000	...	...	...	...	125,000	University of Calgary for the Energy Resources Institute	125,000	...	...	125,000
							Administration of Canada Oil and Gas Lands				
...	10,000,000	...	...	...	(10,000,000)	...	Payment to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada/Nova Scotia Oil and Gas Agreement Act	...	...	...	4,855,978
							Program management and support				
...	50,000	...	...	...	...	50,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	47,500	2,500	...	47,000
...	**10,175,000**	...	...	...	**(10,000,000)**	**175,000**	Total—Grants	**172,500**	**2,500**	...	**5,027,978**
							Contributions				
							Energy policy				
...	160,000	...	...	...	...	160,000	In support of Laval University for a scholarship program	160,000	...	...	182,000
...	...	...	...	134,000	...	134,000	Saskatchewan Co-op Upgrader	132,690	1,310	...	...
...	160,000	...	...	134,000	...	294,000		292,690	1,310	...	182,000
							Petroleum				
...	584,000	...	...	(501,000)	...	83,000	Joint Canada-Saskatchewan program for the development of heavy oil recovery technology (1976)	82,505	495	...	87,738
...	8,000,000	...	...	(151,000)	...	7,849,000	Oil substitution—Distribution Systems Expansion Program	3,923,946	3,925,054	...	54,800,336
...	8,920,000	...	...	(1,330,000)	...	7,590,000	Natural Gas Laterals Program	7,589,989	11	...	46,461,651
...	17,000,000	...	...	(9,284,000)	...	7,716,000	Gas Marketing Assistance Program	480,066	7,235,934	...	18,234,748
...	4,000,000	...	...	(2,798,000)	...	1,202,000	Canada-Saskatchewan Agreement on Fossil Fuel Research, Development and Demonstration (1981)	1,201,495	505	...	2,465,369

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	64,000,000	...	...	15,000,000	...	79,000,000	Payment to TransCanada Pipeline for foregone revenues *re:* the transportation toll increase approved by the National Energy Board effective November 1, 1985	78,669,722	330,278	...	41,733,249
...	15,000,000	...	...	...	(4,794,935)	10,205,065	(S) Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	10,205,065	...	...	8,683,851
...	10,000,000	...	...	...	490,000,000	500,000,000	(S) Petroleum compensation	6,540,521(1)	493,459,479(1)	...	957,330,419(1)
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,392,401
...	127,504,000	...	...	936,000	485,205,065	613,645,065		108,693,309(1)	504,951,756(1)	...	1,137,189,762(1)
							Conservation and non-petroleum				
...	10,225,000	...	...	6,906,000	...	17,131,000	In support of the development and commercialization of new coal utilization technology	17,130,625	375	...	23,893,026
...	3,132,000	...	...	...	...	3,132,000	Federal share of the Canadian Electrical Association Research and Development Program	3,132,000	...	...	3,028,000
...	5,000,000	...	...	...	...	5,000,000	In support of solar heating demonstration projects	4,977,174	22,826	...	4,925,507
...	1,000,000	...	...	...	...	1,000,000	In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	1,000,000	...	...	1,000,000
...	1,105,000	...	...	(451,000)	...	654,000	In support of the Remote Community Demonstration Program	653,353	647	...	165,849
...	80,000	...	...	(30,000)	...	50,000	In support of Government-industry activities for development of new liquid fuels	50,000	...	...	104,960
...	1,585,000	...	...	2,099,000	...	3,684,000	In support of the development of natural gas fuelling stations	2,785,000	899,000	...	2,391,250
...	1,250,000	...	...	2,362,000	...	3,612,000	In support of conversion or purchase of natural gas vehicles	2,872,358	739,642	...	2,301,864
...	50,000	...	...	(14,000)	...	36,000	In support of development of specifications and standards for alternative transportation fuels	35,830	170	...	50,000
...	500,000	...	...	...	...	500,000	Canadian Home Insulation Program: Contributions to individuals	87,516	412,484	...	37,242,813
...	810,000	...	...	(155,000)	...	655,000	In support of low cost energy conservation initiatives	647,551	7,449	...	681,094

...	12,823,000	...	...	1,919,000	...	14,742,000	In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	14,741,460	540	...	10,607,334
...	2,000,000	...	...	4,400,000	...	6,400,000	In support of Industrial Conversion Assistance Program	2,549,990	3,850,010	...	9,459,606
...	1,600,000	...	...	(450,000)	...	1,150,000	In support of super energy efficient housing demonstrations	1,147,800	2,200	...	734,892
...	50,000	...	...	...	...	50,000	In support of a transportation energy conservation task force	50,000	...	...	...
...	8,800,000	...	...	(4,363,200)	...	4,436,800	In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation and oil substitution by conventional fuels	4,437,690	(890)	...	3,749,612
...	1,586,000	...	...	(514,000)	...	1,072,000	In support of biomass combustion systems in Prince Edward Island	1,071,554	446	...	965,694
...	4,052,000	...	...	(1,665,000)	...	2,387,000	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	2,387,103	(103)	...	1,986,364
...	350,000	...	...	(350,000)	...	...	In support of associations, conferences and other low-cost projects related to renewable energy initiatives	...	...	...	...
...	535,000	...	...	(405,800)	...	129,200	In support of commercial-scale demonstration of advanced electrolytic hydrogen production	104,257	24,943	...	...
...	...	...	...	589,000	...	589,000	In support of joint projects for energy efficient housing	588,493	507	...	...
...	...	...	...	625,000	...	625,000	In support of national projects for energy efficient housing	624,874	126	...	...
...	...	...	...	250,000	...	250,000	In support of renewable energy research and development	248,822	1,178	...	...
...	...	...	...	4,000	...	4,000	In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	3,600	400	...	913,756
...	...	...	...	151,000	...	151,000	Oil substitution—Conversion assistance	147,418	3,582	...	110,339,202
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	26,865,959
...	56,533,000	...	...	10,907,000	...	67,440,000		61,474,468	5,965,532	...	241,406,782
							Energy research and development				
...	300,000	...	...	709,000	...	1,009,000	Class contributions to the International Energy Agency or its agents for energy research and development projects relevant to Canadian concerns	1,005,166	3,834	...	356,452
							Petroleum ownership, control and incentives				
...	950,000,000	...	...	...	...	950,000,000	Petroleum incentives payments	948,404,116	1,595,884	...	1,499,758,602
							Administration of Canada Oil and Gas Lands				
19,331,674	50,000,000	...	...	...	...	69,331,674	(S) In support of infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area	18,579,972	...	50,751,702	80,668,326

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	2,236,000	...	2,236,000	Contribution to the Canada/Newfoundland Offshore Petroleum Board	2,235,983	17	...	600,000
19,331,674	50,000,000	...	...	2,236,000	...	71,567,674		20,815,955	17	50,751,702	81,268,326
							Program management and support				
...	351,000	...	...	78,000	...	429,000	In support of organizations associated with the research, development, management and promotion of energy-related issues	428,257	743	...	339,972
							Environmental studies				
...	...	...	...	2,088,528	...	2,088,528	(S) Under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary	2,088,528	...	...	3,587,180
							Market Development Incentives Program(2)				
...	(89,000,000)	...	...	(15,000,000)	...	(104,000,000)	Market Development Incentives Program	(88,499,722)	(15,500,278)	...	(124,549,475)
19,331,674	**1,095,848,000**	...	...	**2,088,528**	**485,205,065**	1,602,473,267	Total—Contributions	1,054,702,767	**497,018,798**	**50,751,702**	**2,839,539,601**
							Program Summary by Activity				
...	285,000	...	...	134,000	...	419,000	**Energy policy**	417,690	**1,310**	...	**307,000**
...	127,504,000	...	...	936,000	485,205,065	613,645,065	**Petroleum**	108,693,309(1)	**504,951,756(1)**	...	**1,137,189,762(1)**
...	56,533,000	...	...	10,907,000	...	67,440,000	**Conservation and non-petroleum**	61,474,468	**5,965,532**	...	**241,406,782**
...	300,000	...	...	709,000	...	1,009,000	**Energy research and development**	1,005,166	**3,834**	...	**356,452**
...	950,000,000	...	...	...	...	950,000,000	**Petroleum ownership, control and incentives**	948,404,116	**1,595,884**	...	**1,499,758,602**
19,331,674	60,000,000	...	...	2,236,000	(10,000,000)	71,567,674	**Administration of Canada Oil and Gas Lands**	20,815,955	**17**	**50,751,702**	**86,124,304**
...	401,000	...	...	78,000	...	479,000	**Program management and support**	475,757	**3,243**	...	**386,972**
...	...	...	...	2,088,528	...	2,088,528	**Environmental studies**	2,088,528	...	...	**3,587,180**
...	(89,000,000)	...	...	(15,000,000)	...	(104,000,000)	**Market Development Incentives Program(2)**	(88,499,722)	(15,500,278)	...	(124,549,475)
19,331,674	**1,106,023,000**	...	...	**2,088,528**	**475,205,065**	**1,602,648,267**	**Total Program**	**1,054,875,267(1)**	**497,021,298(1)**	**50,751,702**	**2,844,567,579(1)**
							Minerals and Earth Sciences Program				
							Grants				
							Surveying and mapping				
...	76,000	...	...	...	...	76,000	Canadian Institute of Surveying (FIG)	76,000	...	...	76,000

							Program management and support				
...	1,398,000	...	...	...	...	1,398,000	In aid of earth sciences, energy and minerals research	1,398,000	...	...	1,398,000
...	234,000	...	...	(79,550)	...	154,450	Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource-related issues	150,450	4,000	...	265,600
...	1,632,000	...	...	(79,550)	...	1,552,450		1,548,450	4,000	...	1,663,600
...	**1,708,000**	**...**	**...**	**(79,550)**	**...**	**1,628,450**	Total—Grants	**1,624,450**	**4,000**	**...**	**1,739,600**
							Contributions				
							Mineral industry development				
...	205,000	...	...	(10,000)	...	195,000	Queen's University—Centre for Resource Studies	195,000	...	...	196,000
...	1,250,000	...	...	1,000,000	...	2,250,000	Contribution to the Asbestos Strategy	2,250,000	...	...	1,250,000
...	849,000	...	...	215,000	...	1,064,000	Contribution to the Province of Newfoundland—Geoscience Program	1,062,796	1,204	...	602,393
...	900,000	...	...	190,000	...	1,090,000	Contribution to the Province of British Columbia MDA	1,011,382	78,618	...	387,478
...	1,358,000	...	...	(390,000)	...	968,000	Contribution to the Province of Ontario MDA	953,653	14,347	...	206,340
...	11,950,000	...	...	(2,500,000)	...	9,450,000	Contribution to the Province of Quebec	9,194,314	255,686	...	5,982,850
...	260,000	...	...	147,000	...	407,000	Contribution to the Province of New Brunswick	407,000	...	...	...
...	400,000	...	...	408,000	...	808,000	Contribution to the Province of Nova Scotia	798,044	9,956	...	100,000
...	...	...	...	77,500	...	77,500	Contribution to the Province of PEI	64,066	13,434	...	6,640
...	...	...	...	49,500	...	49,500	Eastern Quebec Development Plan	5,000	44,500	...	...
...	17,172,000	...	...	(813,000)	...	16,359,000		15,941,255	417,745	...	8,731,701
							Mineral and energy technology				
...	369,000	...	...	(33,500)	...	335,500	Alberta Oil Sands Technology and Research Authority (AOSTRA)	333,537	1,963	...	393,009
...	...	...	...	19,000	...	19,000	CIM—10th World Coal preparation congress	18,500	500	...	19,000
...	...	...	...	25,000	...	25,000	CIM—6th International Society for rock mechanics congress	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	47,500
...	369,000	...	...	10,500	...	379,500		377,037	2,463	...	459,509
							Remote sensing				
...	8,100,000	...	...	1,458,903	...	9,558,903	Contribution to the European Space Agency	9,558,903		...	7,700,000
							Surveying and mapping				
...	42,000	...	...	(42,000)	...	...	5th Annual UN Conference on standardization of geographical names		...	...	...
							Program management and support				
...	3,659,000	...	...	(534,853)	...	3,124,147	Contributions to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource-related issues	3,050,092	74,055	...	146,679

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...		Items not required for the current year		...	...	2,560,875
...	3,659,000	...	...	(534,853)	...	3,124,147		3,050,092	74,055	...	2,707,554
...	**29,342,000**	...	...	**79,550**	...	29,421,550	Total—Contributions	28,927,287	**494,263**	...	**19,598,764**
							Program Summary by Activity				
...	**17,172,000**	...	...	**(813,000)**	...	16,359,000	**Mineral industry development**	15,941,255	**417,745**	...	**8,731,701**
...	**369,000**	...	...	**10,500**	...	379,500	**Mineral and energy technology**	377,037	**2,463**	...	**459,509**
...	**8,100,000**	...	...	**1,458,903**	...	9,558,903	**Remote sensing**	9,558,903	...	...	**7,700,000**
...	**118,000**	...	...	**(42,000)**	...	76,000	**Surveying and mapping**	76,000	...	...	**76,000**
...	**5,291,000**	...	...	**(614,403)**	...	4,676,597	**Program management and support**	4,598,542	**78,055**	...	**4,371,154**
...	**31,050,000**	...	...	...	...	31,050,000	**Total Program**	30,551,737	**498,263**	...	**21,338,364**
19,331,674	**1,137,073,000**	...	...	**2,088,528**	**475,205,065**	1,633,698,267	**Total Department**	1,085,427,004	**497,519,561**	**50,751,702**	**2,865,905,943**
							Atomic Energy Control Board				
							Grants				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	**12,000**	...	...	...	...	12,000	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	7,500	**4,500**	...	**2,500**
							Contributions				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	562,000	...	...	...	...	562,000	Contributions for the Cost-Free Manpower Assistance Program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency	562,000	...	...	563,600
...	...	...	...	...	...	...	Items not required for the current year		...	...	26,500
...	**562,000**	...	...	...	...	562,000	Total—Contributions	562,000	...	...	**590,100**

...	**574,000**	...	...	...	...	574,000	**Total Program**	569,500	**4,500**	...	**592,600**
19,331,674	**1,137,647,000**	...	...	**2,088,528**	**475,205,065**	1,634,272,267	Total Ministry	1,085,996,504	**497,524,061**	**50,751,702**	**2,866,498,543**

(S) Statutory transfer payment.
[1] Does not include revenue credited to the vote in the amount of $8,871,041 for 1986-87 and $1,093,333,946 for 1985-86.
[2] The funds received under the Market Development Incentives Program were applied to contributions under petroleum and conservation and non-petroleum activities.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Finance and administration Services and service fees	8,862,000	9,107,160	8,625,048
Total Program—Budgetary	**8,862,000**	9,107,160	**8,625,048**
Energy Program			
Budgetary (respendable revenues)			
Environmental studies Other non-tax revenue	382,000	824,583	2,336,325
Petroleum compensation Other non-tax revenue	...	8,871,041	1,093,333,946
Total Program—Budgetary	**382,000**	9,695,624	**1,095,670,271**
Total Ministry—Budgetary	**9,244,000**	18,802,784	**1,104,295,319**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	54,949	20,581
Adjustment to prior year's Payables at Year End (PAYE)	498,762	47,988
	553,711	68,569
Privileges, licences and permits	27	...
Services and service fees	1,667	1,806
Proceeds from sales	352	107
Other non-tax revenue	107,512	99,094
Total Program	**663,269**	**169,576**
Energy Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Atomic Energy of Canada Limited	62,964,667	67,657,616
Petro-Canada—Dividends	...	50,000,000
Regional electrical interconnections	22,333,416	14,287,159
Hydro-Quebec Research Institute	1,210,975	1,253,233
	86,509,058	133,198,008
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased operating goods or services	121,079	72,438,557
Refund of transfer payments—Subsidies and capital assistance	63,491,721	...
Refund from Canertech	9,039,532	...
Refund of transfer payments to persons	642,670	...
Other refunds	276,841	...
Adjustment to prior year's Payables at Year End (PAYE)	25,813,786	65,685,078
	99,385,629	138,123,635
Privileges licences and permits—		
Public lands—Oil and gas royalties	2,325,912	4,493,764
Other	454,582	119,487
	2,780,494	4,613,251
Proceeds from sales	1,618	756
Other non-tax revenue—		
Manitoba Hydro Lease	15,000,000	...
Interest on overpayment pertaining to the Petroleum Incentives Program	7,718,291	...
Other	749,564	18,828,741
	23,467,855	18,828,741
Total Program	**212,144,654**	**294,764,391**
Minerals and Earth Sciences Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	221,075	521,804
Adjustment to prior year's Payables to Year End (PAYE)	393,060	389,003
	614,135	910,807
Privileges, licences and permits	1,086,316	155,856
Services and service fees	1,271,890	970,001
Proceeds from sales—		
Charts, maps and plans	3,269,089	3,240,175
Air photos and prints	825,294	913,620
Landsat products	627,485	591,745
Other	458,299	375,930
	5,180,167	5,121,470
Other non-tax revenue	39,161	83,479
Total Program	**8,191,669**	**7,241,613**
Total Department	**220,999,592**	**302,175,580**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	7,134	48,922
Adjustment to prior year's Payables at Year End (PAYE)	10,762	57,014
	17,896	105,936
Privileges, licences and permits	1,009	1,100
Services and service fees	11,390	8,771
Other non-tax revenue	30,316	18,530
Total Program	60,611	134,337
National Energy Board		
Tax Revenue—		
Oil export charges	111,122	356,198,787
Less: remissions/exemptions/reductions granted by Order-in-Council	...	18,361,507
remissions/exemptions/reductions pending Order-in-Council	...	9,538,342
payments made to producing provinces	...	141,782,403
refund of overpayments	4,985	1,775,628
	4,985	*171,457,880*
Total Tax Revenue	106,137	184,740,907
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	14,835	18,866
Adjustment to prior year's Payables at Year End (PAYE)	6,661	5,883
	21,496	24,749
Services and service fees	207,698	243,509
Proceeds from sales	3,615	4,908
Other non-tax revenue	19,180	26,802
Total Non-Tax Revenue	251,989	299,968
Total Program	358,126	185,040,875

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Oil export charges	106,137	184,740,907
Total Tax Revenue	106,137	184,740,907
Non-Tax Revenue—		
Return on investments	86,509,058	133,198,008
Refunds of previous years' expenditure	100,592,867	139,233,696
Privileges, licences and permits	3,867,846	4,770,207
Services and service fees	1,492,645	1,224,087
Proceeds from sales	5,185,752	5,127,241
Other non-tax revenue	23,664,024	19,056,646
Total Non-Tax Revenue	221,312,192	302,609,885
Total Ministry	221,418,329	487,350,792

(1) Interest unless otherwise indicated.

SECTION 7

1986-87
PUBLIC ACCOUNTS

Environment

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Department

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office
Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendation for appropriate adjustments in policy.

Administration
Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Environment Protection
National and international air and water pollution control operations and measures for environmental protection from activities affecting whole ecosystems; surveillance, inspection, analysis, and enforcement to ensure effective application of pollution control regulations; initiation and development of joint pollution control activities with provincial and other governments; technological development and conduct of demonstration on pollution control techniques; technical assessment and approval or rejection techniques concerning applications for pollution abatement incentives; co-ordination of national response to environmental crisis; initiation, development and implementation of research and control measures for solid waste management and hazardous material disposal; abatement of pollution from federal facilities; management of a regional structure for the operation of environmental protection programs.

Atmospheric Environment
Provides historical, current and predictive meteorological, sea state and ice information for all areas of Canada, and contiguous waters; provides advice and consultation on the impact of meteorological, sea state and ice conditions on human activities and on the applications of meteorological knowledge to weather sensitive operations; provides assessments of the impact of human activities on the atmospheric environment; conducts research in the behaviour of the atmosphere and its inter-environmental reactions, in wind-wave mechanisms and in the dynamics of ice in navigable waters; develops, tests and calibrates standard meteorological instruments; formulates national ambient air quality objectives; conducts research and provides information, advice and consultation on the meteorological aspects of air quality and of noise intensity and propagation; develops and conducts professional and technical meteorological training programs; provides meteorological library services; participates in international scientific and operational programs and undertakes special field surveys in support of Canadian programs to assist individual nations.

Environmental Conservation
Initiation of national programs for the planning and implementation of water resources development and water quantity and quality research; development of policies and systems for hydrometric data collection and networks, water and ice inventories and forecasting; management and research and data collection to establish a national inventory and data bank of land capability and use, participation in federal-provincial planning for land capability and use; provision of a federal response to research and related service needs of provincial governments; migratory bird conservation and protection; wildlife advisory services and information to Government and other agencies; wildlife research on toxic chemicals, wildlife pathology, interpretation, information and biometrics, wildlife research and management in co-operation with provincial and territorial governments; defence and encouragement of rare and endangered species; assessment of the effect of resource development and other operations on wildlife; and management of regional structures for wildlife operations.

Parks Canada Program

Objective

To protect those places which are significant example of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways that leave that heritage unimpaired for future generations.

Activity Description

Park Operation
The protection, resource management, operation and maintenance of National Parks, Historic Parks and Sites, Canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park Development
The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program Management and Technical Services
The provision of management direction to the Program; the provision of engineering and architectural services; and the provision of general administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	36,889,000	...	...	36,889,000	1	Program expenditures				
...	...	1	...	1	1a	Transfer of $802,999 from Environment Vote 5				
...	...	...	802,999	802,999		Transfer from: Vote 5				
...	...	...	650,000	650,000		TB Vote 5(1)				
...	...	...	26,274	26,274		TB Vote 10(1)				
...	36,889,000	1	1,479,273	38,368,274		Total—Vote 1	38,122,307	245,967	...	34,135,613
...	39,530	...	1,568	41,098	(S)	Minister of Environment—Salary and motor car allowance	41,098	...	...	39,530
...	3,241,470	...	351,530	3,593,000	(S)	Contributions to employee benefit plans	3,593,000	...	...	3,459,000
...	**40,170,000**	**1**	**1,832,371**	**42,002,372**		**Total Program—Budgetary**	**41,756,405**	**245,967**	**...**	**37,634,143**
						Environmental Services Program				
...	309,380,000	...	...	309,380,000	5	Operating expenditures				
...	...	...	7,200,000	7,200,000		Transfer from: TB Vote 5(1)				
...	...	...	555,577	555,577		TB Vote 10(1)				
...	...	...	(802,999)	(802,999)		Transfer to: Vote 1				
...	...	...	(8,003,050)	(8,003,050)		Vote 10				
...	...	...	(75,686)	(75,686)		Vote 15				
...	...	...	(150,000)	(150,000)		Vote 20				
...	309,380,000	...	(1,276,158)	308,103,842		Total—Vote 5	303,840,066	4,263,776	...	284,019,760
...	36,072,000	...	...	36,072,000	10	Capital expenditures				
...	...	1	...	1	10a	Transfer of $8,003,050 from Environment Vote 5, and $1,136,949 from Environment Vote 25				
...	...	...	8,003,050	8,003,050		Transfer from: Vote 5				
...	...	...	1,136,949	1,136,949		Vote 25				
...	36,072,000	1	9,139,999	45,212,000		Total—Vote 10	45,104,363	107,637	...	40,381,896
...	18,516,000	...	...	18,516,000	15	Grants and contributions				
...	...	2,389,250	...	2,389,250	15a	Grants and contributions				
...	...	1	...	1	15c	Transfer of $75,686 from Environment Vote 5				
...	...	...	75,686	75,686		Transfer from Vote 5				
...	18,516,000	2,389,251	75,686	20,980,937		Total—Vote 15	20,681,218	299,719	...	21,718,460
...	26,976,000	...	2,926,000	29,902,000	(S)	Contributions to employee benefit plans	29,902,000	...	...	28,523,614
...	**390,944,000**	**2,389,252**	**10,865,527**	**404,198,779**		**Total Program—Budgetary**	**399,527,647**	**4,671,132**	**...**	**374,643,730**

						Parks Canada Program				
...	195,975,000	...	...	195,975,000	20	Operating expenditures				
...	...	1,595,389	...	1,595,389	20c	Transfer of $150,000 from Environment Vote 5 and $857,611 from Environment Vote 25				
...	...	...	150,000	150,000		Transfer from: Vote 5				
...	...	...	857,611	857,611		Vote 25				
...	...	...	3,745,000	3,745,000		TB Vote 5[1]				
...	...	...	482,460	482,460		TB Vote 10[1]				
...	195,975,000	1,595,389	5,235,071	202,805,460		Total—Vote 20	201,593,948	1,211,512	...	185,586,300
...	95,964,000	...	...	95,964,000	25	Capital expenditures				
...	...	...	(1,136,949)	(1,136,949)		Transfer to: Vote 10				
...	...	...	(857,611)	(857,611)		Vote 20				
...	95,964,000	...	(1,994,560)	93,969,440		Total—Vote 25	94,241,253	(271,813)	...	79,114,461
...	2,332,000	...	...	2,332,000	30	National Battlefields Commission—Operating expenditures	2,250,465	81,535	...	2,776,733
...	19,964,000	...	2,166,000	22,130,000	(S)	Contributions to employee benefit plans	22,130,000	...	...	20,974,000
...	...	...	7,523	7,523	(S)	Refunds of amounts credited to revenue in previous years	7,523	...	...	69,013
...	**314,235,000**	**1,595,389**	**5,414,034**	**321,244,423**		**Total Program—Budgetary**	**320,223,189**	**1,021,234**	**...**	**288,520,507**
...	**745,349,000**	**3,984,642**	**18,111,932**	**767,445,574**		**Total Ministry—Budgetary**	**761,507,241**	**5,938,333**	**...**	**700,798,380**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	3,736,000	...	32,000	...	18,000	...	3,786,000	**Federal Environmental Assessment Review Office**	3,504,900	281,100	...	3,262,969
...	36,106,160	1	644,274	(865,001)	335,098	...	36,220,532	**Administration**	36,256,323	(35,791)	...	33,386,430
...	39,842,160	1	676,274	(865,001)	353,098	...	40,006,532	**Total—Operating**	39,761,223	245,309	...	36,649,399
								Capital				
...	6,000	...	...	29,000	...	...	35,000	**Federal Environmental Assessment Review Office**	35,000	...	...	56,700
...	176,000	...	...	1,619,000	...	...	1,795,000	**Administration**	1,794,362	638	...	789,086
...	182,000	...	...	1,648,000	...	...	1,830,000	**Total—Capital**	1,829,362	638	...	845,786
								Transfer payments				
...	145,840	...	...	20,000	...	...	165,840	**Administration**	165,820	20	...	138,958
								Program Summary				
...	3,742,000	...	32,000	29,000	18,000	...	3,821,000	**Federal Environmental Assessment Review Office**	3,539,900	281,100	...	3,319,669
...	36,428,000	1	644,274	773,999	335,098	...	38,181,372	**Administration**	38,216,505	(35,133)	...	34,314,474
—	**40,170,000**	**1**	**676,274**	**802,999**	**353,098**	**—**	**42,002,372**	**Total Program—Budgetary**	**41,756,405**	**245,967**	**—**	**37,634,143**
								Environmental Services Program				
								Operating				
...	57,115,000	...	1,351,130	836,814	471,000	...	59,773,944	**Environment protection**	59,315,377	458,567	...	53,449,340
...	204,989,000	...	3,470,288	(7,085,000)	1,503,000	(34,205,000)	168,672,288	**Atmospheric environment**	165,435,462	3,236,826	...	158,738,792
...	109,675,000	...	2,934,159	(2,783,549)	952,000	(1,218,000)	109,559,610	**Environmental conservation**	108,991,227	568,383	...	100,355,242
...	(35,423,000)	...	...	...	...	35,423,000		**Revenue credited to the vote**		...	...	...
...	336,356,000	...	7,755,577	(9,031,735)	2,926,000	...	338,005,842	**Total—Operating**	333,742,066	4,263,776	...	312,543,374
								Capital				
...	2,605,000	...	6,000	...	...	...	2,611,000	**Environment protection**	2,587,137	23,863	...	2,486,208
...	23,051,000	1	(185,000)	9,139,999	...	...	32,006,000	**Atmospheric environment**	31,888,778	117,222	...	20,938,468
...	10,416,000	...	179,000	...	...	...	10,595,000	**Environmental conservation**	10,628,448	(33,448)	...	16,957,220
...	36,072,000	1	...	9,139,999	...	...	45,212,000	**Total—Capital**	45,104,363	107,637	...	40,381,896

								Transfer payments				
...	80,000	150,001	...	327,086	...	...	557,087	Environment protection	330,217	226,870	...	462,000
...	1,520,000	10,000	...	(263,600)	...	...	1,266,400	Atmospheric environment	1,258,816	7,584	...	1,469,294
...	16,916,000	2,229,250	...	12,200	...	...	19,157,450	Environmental conservation	19,092,185	65,265	...	19,787,166
...	18,516,000	2,389,251	...	75,686	...	...	20,980,937	Total—Transfer payments	20,681,218	299,719	...	21,718,460
								Program Summary				
...	59,800,000	150,001	1,357,130	1,163,900	471,000	...	62,942,031	Environment protection	62,232,731	709,300	...	56,397,548
...	195,355,000	10,001	3,285,288	1,791,399	1,503,000	...	201,944,688	Atmospheric environment	198,583,056	3,361,632	...	181,146,554
...	135,789,000	2,229,250	3,113,159	(2,771,349)	952,000	...	139,312,060	Environmental conservation	138,711,860	600,200	...	137,099,628
...	390,944,000	2,389,252	7,755,577	183,950	2,926,000	...	404,198,779	Total Program—Budgetary	399,527,647	4,671,132	...	374,643,730
								Parks Canada Program				
								Operating				
...	155,830,000	1,595,389	2,827,460	1,043,004	1,473,523	...	162,769,376	Park operation	161,768,088	1,001,288	...	149,618,073
...	17,045,903	...	800,000	...	400,000	...	18,245,903	Park development	18,148,600	97,303	...	16,654,540
...	44,568,000	...	600,000	...	300,000	...	45,468,000	Program management and technical services	45,279,600	188,400	...	42,290,999
...	...	...	...	...	...	...		Activities not required for the current year		...	...	69,013
...	217,443,903	1,595,389	4,227,460	1,043,004	2,173,523	...	226,483,279	Total—Operating	225,196,288	1,286,991	...	208,632,625
								Capital				
...	72,546,000	...	...	(1,994,560)	...	...	70,551,440	Park operation	60,792,589	9,758,851	...	51,698,618
...	22,789,000	...	...	...	...	...	22,789,000	Park development	28,872,464	(6,083,464)	...	25,181,400
...	725,000	...	...	...	...	...	725,000	Program management and technical services	4,672,200	(3,947,200)	...	2,250,900
...	96,060,000	...	...	(1,994,560)	...	...	94,065,440	Total—Capital	94,337,253	(271,813)	...	79,130,918
								Transfer payments				
...	385,600	...	...	(20,050)	...	...	365,550	Park operation	363,638	1,912	...	277,715
...	345,497	...	...	(15,343)	...	...	330,154	Park development	326,010	4,144	...	359,749
...	...	...	...	...	...	...		Activities not required for the current year		...	...	119,500
...	731,097	...	...	(35,393)	...	...	695,704	Total—Transfer payments	689,648	6,056	...	756,964
								Program Summary				
...	228,761,600	1,595,389	2,827,460	(971,606)	1,473,523	...	233,686,366	Park operation	222,924,315	10,762,051	...	201,594,406
...	40,180,400	...	800,000	(15,343)	400,000	...	41,365,057	Park development	47,347,074	(5,982,017)	...	42,195,689
...	45,293,000	...	600,000	...	300,000	...	46,193,000	Program management and technical services	49,951,800	(3,758,800)	...	44,541,899
...	...	...	...	...	...	...		Activities not required for the current year		...	...	188,513
...	314,235,000	1,595,389	4,227,460	(986,949)	2,173,523	...	321,244,423	Total Program—Budgetary	320,223,189	1,021,234	...	288,520,507
...	745,349,000	3,984,642	12,659,311	...	5,452,621	...	767,445,574	Total Ministry—Budgetary	761,507,241	5,938,333	...	708,798,380

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Grants				
							Administration				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	**6,500**
							Contributions				
							Administration				
...	145,840	...	...	...	...	145,840	Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	145,820	20	...	132,458
...	...	...	...	20,000	...	20,000	Government of Northwest Territories	20,000	...	...	...
...	**145,840**	...	...	**20,000**	...	**165,840**	Total—Contributions	**165,820**	**20**	...	**132,458**
...	**145,840**	...	...	**20,000**	...	**165,840**	**Total Program**	**165,820**	**20**	...	**138,958**
							Environmental Services Program				
							Grants				
							Environment protection				
...	5,000	...	...	...	...	5,000	Canadian National Committee of the International Association on Water Pollution Research	5,000	...	...	5,000
...	75,000	...	...	...	...	75,000	Canadian Coalition on Acid Rain	75,000	...	...	...
...	...	150,000	...	...	...	150,000	Environmental non-government organizations	150,000	...	...	...
...	80,000	150,000	...	...	...	230,000		230,000	...	...	5,000
							Atmospheric environment				
...	692,000	...	...	(250,000)	...	442,000	Meteorological research	441,923	77	...	592,300
...	20,000	...	...	...	...	20,000	Canadian Meteorological and Oceanographic Society	20,000	...	...	20,000
...	...	10,000	...	...	...	10,000	Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of air pollutants	10,000	...	...	10,000
...	...	...	...	...	...		Items not required for the current year	...	...	...	75,000
...	712,000	10,000	...	(250,000)	...	472,000		471,923	77	...	697,300

							Environmental conservation				
...	250,000	...	...	(90,000)	...	160,000	Water resources research	160,000	...	...	250,000
...	2,000	...	...	(2,000)	...		Canadian Committee of the International Association of Water Pollution Research		...	...	2,000
...	10,000	...	...	...	...	10,000	Canadian Wildlife Federation	10,000	...	...	10,000
...	10,000	...	...	...	...	10,000	Canadian Nature Federation	10,000	...	...	10,000
...	100,000	...	...	...	...	100,000	Creston Valley Wildlife Management	100,000	...	...	85,000
...	20,000	...	...	...	...	20,000	Fur Institute of Canada	20,000	...	...	20,000
...	1,300,000	...	...	...	...	1,300,000	Wildlife Habitat Canada Foundation	1,300,000	...	...	1,300,000
...	1,000,000	...	...	(113,000)	...	887,000	Wildlife Toxicology Fund	886,252	748	...	510,766
...	10,000	...	...	...	...	10,000	Nature Conservancy of Canada	10,000	...	...	10,000
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	7,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year		...	...	15,000
...	2,709,000	...	...	(205,000)	...	2,504,000		2,503,252	748	...	2,212,766
—	**3,501,000**	**160,000**	—	**(455,000)**	—	**3,206,000**	Total—Grants	**3,205,175**	**825**	—	**2,915,866**
							Contributions				
							Environment protection				
...	...	...	...	36,856	...	36,856	Frozen allotment—James Bay Agreement		36,856	...	...
...	...	1	...	75,686	...	75,687	Contribution to the Organization for Economic Cooperation and Development for the organization's control of toxic chemicals and hazardous wastes programs	75,687	...	...	57,000
...	...	...	...	214,544	...	214,544	Contribution to the Province of Nova Scotia for the Sydney Tar Ponds clean up	24,530	190,014	...	400,000
...	...	1	...	327,086	...	327,087		100,217	226,870	...	457,000
							Atmospheric environment				
...	728,000	...	...	(3,600)	...	724,400	Membership fee—World Meteorological Organization	719,393	5,007	...	709,994
...	80,000	...	...	(10,000)	...	70,000	Meteorological scholarships	67,500	2,500	...	62,000
...	808,000	...	...	(13,600)	...	794,400		786,893	7,507	...	771,994
							Environmental conservation				
...	400,000	...	...	(88,000)	...	312,000	Contributions to provinces towards other federal-provincial water resources projects	311,429	571	...	...
...	800,000	...	...	...	...	800,000	Contributions to the provinces for waterfowl crop depredation	800,000	...	...	999,985
...	2,347,000	...	...	(568,000)	...	1,779,000	Contributions to provinces for flood damage reduction studies and flood-risk mapping	1,753,365	25,635	...	3,023,564
...	1,807,000	...	...	2,776,115	...	4,583,115	Contributions to the provinces for the sewage treatment facilities construction program	4,583,115	...	...	...
...	2,100,000	...	...	(540,000)	...	1,560,000	Contribution to the Province of Newfoundland for a water treatment facility, Channel Port aux Basques	1,555,692	4,308		1,242,990
...	793,000	...	...	(32,000)	...	761,000	Contributions to the Province of Quebec—Hydrometric Agreement	759,620	1,380	...	680,242
...	582,000	...	...	...	...	582,000	Contributions to the Fur Institute of Canada	582,000	...	...	500,000
...	1,868,000	2,229,250	...	(2,435,365)	...	1,661,885	Contributions to the Province of Ontario under the Canada-Ontario Agreement respecting Great Lakes Water Quality	1,661,000	885	...	4,520,000
...	95,000	...	...	...	...	95,000	Contribution to the Province of Quebec—James Bay Agreement	68,994	26,006	...	94,993

Transfer Payments—*Concluded*

Source of authorities: Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Tansfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Disposition of authorities: Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	28,000	...	...	8,200	...	36,200	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	34,786	1,414	...	32,500
...	100,000	...	...	(100,000)	...	...	Contribution to the Province of Manitoba—Delta Marsh	...	...	...	...
...	197,000	...	...	...	...	197,000	Contribution to the Province of Quebec for Water Quality and Monitoring Agreement	195,900	1,100	...	173,000
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
							Contributions to provinces for implementation of water planning recommendations:				
...	450,000	...	...	443,000	...	893,000	Saskatchewan—Qu'Appelle Valley	890,459	2,541	...	234,440
...	2,500,000	...	...	622,000	...	3,122,000	British Columbia—Fraser River flood control	3,121,323	677	...	2,022,000
...	125,000	...	...	...	...	125,000	Contribution to the Wye Marsh Wildlife Interpretation Centre	125,000	...	...	375,000
...	...	...	...	6,250	...	6,250	Porcupine Caribou Management Board	6,250	...	...	...
...	...	...	...	25,000	...	25,000	Contribution to the Canadian Institute of Resources Law	25,000	...	...	25,000
...	...	...	...	100,000	...	100,000	International Ornithological Congress Inc.	100,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,635,686
...	14,207,000	2,229,250	...	217,200	...	16,653,450		16,588,933	64,517	...	17,574,400
...	**15,015,000**	**2,229,251**	...	**530,686**	...	**17,774,937**	Total—Contributions	**17,476,043**	**298,894**	...	**18,803,394**
							Program Summary by Activity				
...	80,000	150,001	...	327,086	...	557,087	Environment protection	330,217	226,870	...	462,000
...	1,520,000	10,000	...	(263,600)	...	1,266,400	Atmospheric environment	1,258,816	7,584	...	1,469,294
...	16,916,000	2,229,250	...	12,200	...	19,157,450	Environmental conservation	19,092,185	65,265	...	19,787,166
...	**18,516,000**	**2,389,251**	...	**75,686**	...	**20,980,937**	**Total Program**	**20,681,218**	**299,719**	...	**21,718,460**
							Parks Canada Program				
							Grants				
							Park development				
...	30,000	...	...	...	...	30,000	In aid of the development of the International Peace Garden in Manitoba	30,000	...	...	30,000
...	15,000	...	...	...	...	15,000	National and Provincial Parks Association of Canada	15,000	...	...	15,000
...	**45,000**	...	...	...	...	**45,000**	Total—Grants	**45,000**	...	...	**45,000**

							Contributions				
							Park operation				
...	15,600	...	...	...	...	15,600	Contribution to the Jasper Townsite Committee	15,600	...	...	15,600
...	50,000	...	...	(26,600)	...	23,400	Contribution to the Interagency Forest Fire Centre	23,152	248	...	23,152
...	250,000	...	...	...	...	250,000	Contributions to co-operating associations of Parks Canada activities	248,336	1,664	...	236,763
...	4,000	...	...	300	...	4,300	Contribution to the Waterton Lakes Biosphere Reserve Committee	4,300	...	...	2,200
...	66,000	...	...	...	...	66,000	Contribution to Compagnie Franche de la Marine	66,000	...	...	...
...	...	...	...	6,250	...	6,250	Contribution to Porcupine Caribou Management Board	6,250	...	...	...
...	385,600	...	...	(20,050)	...	365,550		363,638	1,912	...	277,715
							Park development				
...	13,497	...	...	400	...	13,897	Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference	13,853	44	...	13,353
...	90,000	...	...	...	...	90,000	International Union for Conservation of Nature and Natural Resources	90,000	...	...	90,000
...	80,000	...	...	(2,843)	...	77,157	Canadian contribution to World Heritage Fund	77,157	...	...	71,257
...	77,000	...	...	(38,900)	...	38,100	Contribution to the International Center for the Study of the Preservation and Restoration of the Cultural Property	36,649	1,451	...	77,000
...	40,000	...	...	...	...	40,000	Contribution to the International Council on Monuments and Sites	40,000	...	...	40,000
...	...	...	...	11,000	...	11,000	Contribution for the acquisition and restoration of Trestler House	8,351	2,649	...	23,139
...	...	...	...	15,000	...	15,000	Contribution to the York Historical Society	15,000	...	...	...
...	300,497	...	...	(15,343)	...	285,154		281,010	4,144	...	314,749
							National parks				
...	...	...	...	...	...		Items not required for the current year		...	...	88,000
							Historic parks and sites				
...	...	...	...	...	...		Items not required for the current year		...	...	31,500
—	686,097	—	—	(35,393)	—	650,704	Total—Contributions	644,648	6,056	—	711,964
							Program Summary by Activity				
...	385,600	...	...	(20,050)	...	365,550	**Park operation**	363,638	1,912	...	277,715
...	345,497	...	...	(15,343)	...	330,154	**Park development**	326,010	4,144	...	359,749
...	...	...	...	...	...		**Activities not required for the current year**		...	...	119,500
—	731,097	—	—	(35,393)	—	695,704	**Total Program**	689,648	6,056	—	756,964
—	19,392,937	2,389,251	—	60,293	—	21,842,481	Total Ministry	21,536,686	305,795	—	22,614,382

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Environmental Services Program			
Budgetary (respendable revenues)			
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	8,894,000	8,856,443	7,533,000
Ice services	16,841,000	16,640,992	15,808,838
Cost recovery from the Department of National Defence for:			
Canadian Forces weather service	8,026,000	8,313,377	7,678,317
Cost recovery from other federal departments for miscellaneous services	444,000	366,645	504,019
	34,205,000	34,177,457	31,524,174
Environmental conservation			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric and gauging stations in—			
Yukon	244,000	155,710	155,710
Northwest Territories	720,000	640,000	625,000
Other services	4,000	...	...
Cost recovery from Parks Canada for:			
Hydrometric services	13,000	7,200	6,841
Water quality services	92,000	103,801	90,390
Cost recovery from other federal departments for miscellaneous services	145,000	61,101	59,533
	1,218,000	967,812	937,474
Total Program—Budgetary	35,423,000	35,145,269	32,461,648
Total Ministry—Budgetary	35,423,000	35,145,269	32,461,648

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	94,601	97,308
Sundries	58,819	42,748
Adjustment to prior year's Payables at Year End (PAYE)	72,788	252,204
	226,208	392,260
Services and service fees—		
Rental of vacant land		215,208
Other services	244	1,012
	244	216,220
Other non-tax revenue	88,313	9,098
Total Program	314,765	617,578
Environmental Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	230,175	625,171
Reimbursement of capital expenditures	3,440	28,167
Sundries	13,492	139,610
Adjustment to prior year's Payables at Year End (PAYE)	762,674	822,267
	1,009,781	1,615,215
Privileges, licences and permits—		
Living accommodations	778,902	575,287
Taxidermist and aviculture licences	30,369	30,201
Bird hunting permits	4,692,308	209,457
Haying and grazing permits	52,465	41,265
Fines and penalties	75	19,953
Other services	29,595	52,171
	5,583,714	928,334
Services and service fees—		
Hydrometric recoveries	4,586,369	4,185,307
Other water-related recoveries	169,758	371,262
Meteorological revenues	686,538	1,177,960
Other services	430,662	543,338
Sundries		114,570
	5,873,327	6,392,437

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Publications, maps and charts	264,653	30,539
Revenues from public utility services	1,856	1,702
Special meteorological data	33,753	52,434
Sundries	392,490	115,162
	692,752	199,837
Other non-tax revenue—		
Concessions	...	201
Sundries	306,943	269,492
	306,943	269,693
Total Program	13,466,517	9,405,516
Parks Canada Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operating and maintenance expenditures	163,261	199,083
Reimbursement of capital expenditures	93,525	121,487
Sundries	2,939	4,200
Adjustment to prior year's Payables at Year End (PAYE)	488,462	121,109
	748,187	445,879
Privileges, licences and permits—		
Fines and penalties	23,358	66,625
Parks entrance fees	6,924,264	6,841,115
Rental of lands	6,562,218	6,933,660
Living accommodations	1,711,032	1,660,602
Licences	1,187,321	1,171,632
Permits	7,690,605	6,277,882
Concessions	1,247,756	1,584,342
Swimming revenues	1,799,403	1,408,084
Golf revenues	346,811	315,950
Sundries	711,011	19,862
	28,203,779	26,279,754

	Current year	Previous year
	$	$
Services and service fees	9,915	40,345
Proceeds from sales—		
Agricultural produce	166,043	...
Publications, maps and charts	65,359	55,783
Revenue from public utility services	1,837,751	1,725,318
Sundries	99,967	41,100
	2,169,120	1,822,201
Other non-tax revenue	247,198	309,428
Total Program	31,378,199	28,897,607
Total Department	45,159,481	38,920,701
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,984,176	2,453,354
Privileges, licences and permits	33,787,493	27,208,088
Services and service fees	5,883,486	6,649,002
Proceeds from sales	2,861,872	2,022,038
Other non-tax revenue	642,454	588,219
Total Ministry	45,159,481	38,920,701

SECTION 8

1986-87
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian Institute for International Peace and Security
Canadian International Development Agency
Export Development Corporation
International Centre for Ocean Development
International Development Research Centre
International Joint Commission

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Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination
Overall co-ordination of foreign policy, the management of the Department's operations and the allocation of resources.

International Trade Development
Sustaining and developing international markets for Canadian goods and services. Formulation, development and co-ordination of international marketing policies and initiatives. Coordination of the tourism program abroad.

International Economic, Trade and Aid Policy
Management of Canada's international economic relations including management of Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD, summits, and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation. Administration of the Export and Import Permits Act.

Political, Legal and International Security Affairs
Development, co-ordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, human rights and other related fields. Management of the legal aspects of Canada's international relations.

Social Affairs and Programs
Development of a general policy framework and co-ordination of activities relating to the information and immigration programs. Overall policy development and management of the cultural and consular affairs programs. Co-ordination with regard to the provinces' involvement in international relations. Policy development and co-ordination of international social affairs questions. Management of Canada's relations with francophone institutions.

Bilateral Relations and Operations
Management of Canada's bilateral relations with specific countries and regions; management of the complex of issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by posts abroad.

Passports
Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration
Provision of support for the Department at headquarters and at posts abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's industrial, cultural and social development.

Activity Description

World Exhibitions
Management of Canada's relationship with the Bureau of International Expositions and co-ordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Country to Country Co-operation
Country to Country Co-operation includes the development assistance that CIDA provides to selected developing country governments and regional institutions. It also includes development assistance provided through provincial governments, Canadian non-governmental organizations and institutions, and private firms.

International Initiatives
The International Initiatives activity includes five sub-elements: Multilateral Technical Co-operation, International Financial Institutions (IFI's), International Non-Governmental Organizations (INGOs), International Humanitarian Assistance, and Multilateral Food Aid.

Corporate Services
The Corporate Services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting services, information management services and management systems;
- personnel and administrative services; and
- public information services.

Export Development Corporation

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support co-operation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the co-ordination of international development research; and
- to foster co-operation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References
Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality
Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration
Commissioners and support staff; associated operating expenses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Canadian Interests Abroad Program				
...	537,610,000	...	...	537,610,000	1	Operating expenditures				
...	...	10,327,000	...	10,327,000	1a	Operating expenditures				
...	...	2,430,000	...	2,430,000	1c	Transfer of $17,967,000 from External Affairs Vote 5 and $809,000 from External Affairs Vote 10				
...	...	...	17,967,000	17,967,000		Transfer from: Vote 5				
...	...	...	809,000	809,000		Vote 10				
...	...	...	15,558,657	15,558,657		TB Vote 5(1)				
...	...	...	13,100	13,100		TB Vote 10(1)				
...	537,610,000	12,757,000	34,347,757	584,714,757		Total—Vote 1	571,530,515	13,184,242	...	530,521,003
...	98,110,000	...	...	98,110,000	5	Capital expenditures				
...	...	2,430,000	...	2,430,000	5a	Capital expenditures				
...	...	...	(17,967,000)	(17,967,000)		Transfer to Vote 1				
...	98,110,000	2,430,000	(17,967,000)	82,573,000		Total—Vote 5	69,000,234	13,572,766	...	57,878,042
...	157,306,106	...	...	157,306,106	10	Grants and contributions				
...	...	860,000	...	860,000	10a	Grants and contributions				
...	...	1	...	1	10c	Grants and contributions				
...	...	...	(809,000)	(809,000)		Transfer to Vote 1				
...	157,306,106	860,001	(809,000)	157,357,107		Total—Vote 10	158,646,532	(1,289,425)	...	156,755,324
...	39,530	...	1,568	41,098	(S)	Secretary of State for External Affairs—Salary and motor car allowance	41,098	...	...	39,530
...	145,000	...	41,906	186,906	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	186,906	...	...	172,735
...	500,000	...	(500,000)	...	(S)	Payments under the Asia-Pacific Foundation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				
...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	23,673,000	...	2,557,000	26,230,000	(S)	Contributions to employee benefit plans	26,230,000	...	...	25,384,333
12,049,820	658,000	...	(658,000)	12,049,820	(S)	Passport Revolving Fund	(264,904)	...	12,314,724	(703,274)
...	...	...	42,471	42,471	(S)	Refunds of amounts credited to revenue in previous years	42,471	...	...	55,577
12,049,820	818,041,636	16,047,001	17,556,702	863,695,159		Total budgetary	825,912,852	25,467,583	12,314,724	770,603,270(2)

...	8,031	...	4,515	12,546	L15	Advances to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization. (Gross)	12,546	...	...	1,191
...	...	54,000	...	54,000	L16a	Advances to the Working Capital Fund of the United Nations Educational, Scientific and Cultural Organization. (Gross)	52,744	1,256	...	...
...	...	259,000	(9,112)	249,888	L17c	Advance to the Working Capital Fund of the United Nations Industrial Development Organization (UNIDO)	249,888	...	...	...
3,492,841	3,200,000	...	(3,200,000)	3,492,841	(S)	(L) Participation in the international natural rubber buffer stock pursuant to the International Natural Rubber Agreement. Limit $12,500,000. (Gross)	493,878	...	2,998,963	3,025,403
...	...	1	...	1	L18c	To extend the purpose of Industry, Trade and Commerce Vote L46b, Appropriation Act No. 3, 1980-81.		1	...	...
5,124,440	...	...	...	5,124,440	L13c	Working Capital Advance for loans and advances to personnel posted abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $14,500,000. (Net)	(536,492)	...	5,660,932	1,322,884
17,490,212	...	...	...	17,490,212	L14c	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $30,000,000. (Net)	(1,712,323)	...	19,202,535	5,535,249
14,488,404	...	...	(937,314)	13,551,090	L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = 1.3055$ Cdn). (Gross)		...	13,551,090	...
...	3,633,000	...	(3,633,000)		(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the common fund		...	...	...
40,595,897	6,841,031	313,001	(7,774,911)	39,975,018		Total non-budgetary	(1,439,759)	1,257	41,413,520	9,884,727
12,049,820 **40,595,897**	**818,041,636** **6,841,031**	**16,047,001** **313,001**	**17,556,702** **(7,774,911)**	863,695,159 39,975,018		**Total Program—Budgetary** **Non-budgetary**	825,912,852 (1,439,759)	**25,467,583** **1,257**	**12,314,724** **41,413,520**	**770,603,270** **9,884,727**
						World Exhibitions Program				
...	1,736,000	...	...	1,736,000	20	Program expenditures				
...	...	150,000	...	150,000	20a	Program expenditures				
...	...	200,000	...	200,000	20c	Program expenditures				
...	1,736,000	350,000	...	2,086,000		Total—Vote 20	1,939,251	146,749	...	5,192,442
...	69,000	...	7,000	76,000	(S)	Contributions to employee benefit plans	76,000	...	...	97,000
...	**1,805,000**	**350,000**	**7,000**	**2,162,000**		**Total Program—Budgetary**	**2,015,251**	**146,749**	**...**	**5,289,442**
12,049,820 **40,595,897**	**819,846,636** **6,841,031**	**16,397,001** **313,001**	**17,563,702** **(7,774,911)**	**865,857,159** **39,975,018**		**Total Department—Budgetary** **Non-budgetary**	827,928,103 (1,439,759)	**25,614,332** **1,257**	**12,314,724** **41,413,520**	**775,892,712**(2)(5) **9,884,727**
						Canadian Commercial Corporation				
...	16,095,000	...	...	16,095,000	25	Program expenditures	16,095,000	...	...	15,826,000
...	16,095,000	...	...	16,095,000		Total budgetary	16,095,000	...	...	15,826,000
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act, Section 8(1). Limit $10,000,000. (Net)	...	...	10,000,000	...
... **10,000,000**	**16,095,000** **...**	**...** **...**	**...** **...**	**16,095,000** **10,000,000**		**Total Program—Budgetary** **Non-budgetary**	**16,095,000** **...**	**...** **...**	**...** **10,000,000**	**15,826,000** **...**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Institute for International Peace and Security(2)				
...	3,000,000	...	(3,000,000)	...	(S)	Payments to the Canadian Institute for International Peace and Security Act				
...	...	...	3,000,000	3,000,000		Total annual authorized limit in accordance with Section 29(a) of the Act	3,000,000	...	...	2,500,000
...	**3,000,000**	...	...	**3,000,000**		**Total Program—Budgetary**	**3,000,000**	...	...	**2,500,000**(2)
						Canadian International Development Agency				
...	70,492,000	...	...	70,492,000	30	Operating expenditures				
...	...	1	...	1	30a	Transfer of $994,999 from External Affairs Vote 35				
...	...	...	994,999	994,999		Transfer from: Vote 35				
...	...	...	2,120,140	2,120,140		TB Vote 5(1)				
...	...	...	35,200	35,200		TB Vote 10(1)				
...	70,492,000	1	3,150,339	73,642,340		Total—Vote 30	73,481,484	160,856	...	66,874,014
...	1,693,500,000	...	...	1,693,500,000	35	Grants and contributions				
...	...	1	...	1	35a	Grants and contributions				
...	...	...	(994,999)	(994,999)		Transfer to Vote 30				
...	1,693,500,000	1	(994,999)	1,692,505,002		Total—Vote 35	1,669,752,095	22,752,907	...	1,194,363,307
...	2,600,000	...	...	2,600,000	40	Payment to the Asian Development Bank	2,513,584	86,416	...	...
...	116,900,000(3)	...	2,580,393	119,480,393	(S)	Payments to International Financial Institutions (International Development (Financial Institutions) Continuing Assistance Act)	119,480,393	...	...	...
...	11,800,000(3)	...	(89,912)	11,710,088	(S)	Payment to the African Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	11,710,088	...	...	...
...	4,400,000(3)	...	(23,211)	4,376,789	(S)	Payment to the Asian Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	4,376,789	...	...	...
...	1,500,000(3)	...	(1,500,000)	...	(S)	Payment to the Caribbean Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	...	...	...	...
...	15,500,000(3)	...	(3,624,660)	11,875,340	(S)	Payment to the Inter-American Development Bank (International Development (Financial Institutions) Continuing Assistance Act)	11,875,340	...	...	...
...	500,000	...	(500,000)	...	(S)	Payments under the Asia-Pacific Foundation of Canada Act				
...	...	...	500,000	500,000		Total annual authorized limit in accordance with Section 31 of the Act				

...	500,000	...	...	500,000		Total	500,000	...	...	500,000
...	6,374,000	...	691,000	7,065,000	(S)	Contributions to employee benefit plans	7,065,000	...	...	6,937,000
...	1,923,566,000	2	188,950	1,923,754,952		Total budgetary	1,900,754,773	23,000,179	...	1,268,674,321
						Financial institutions				
...	1	...	...	1	L50	In accordance with the International Development (Financial Institutions) Continuing Assistance Act. (Gross)	...	1	...	184,950,701
...	1	...	173,599,999	173,600,000	L45	Note issuance to the international financial institution fund accounts. (Gross)				
...	...	1	63,999,999	64,000,000	L45a	Increase to $237,600,000				
...	...	1	42,999,999	43,000,000	L45c	Increase to $280,600,000				
...	1	2	280,599,997	280,600,000		Total—Vote L45	280,533,004	66,996	...	161,644,813
						Inter-American Development Bank				
1,072,460,755	...	...	(69,381,864)	1,003,078,891	L55	Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank (US $ authority translated at $1 US = 1.3055 $ Cdn). (Gross)	...	...	1,003,078,891	...
...	...	...	10,164,368	10,164,368	L50	Issuance of demand notes not to exceed the equivalent of $7,322,504 US	10,164,368	...	...	9,994,486
						Caribbean Development Bank				
45,084,369	...	...	(2,916,692)	42,167,677	L50	Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = 1.3055$ Cdn). (Gross)	...	...	42,167,677	...
						Asian Development Bank				
612,962,207	...	...	(39,655,028)	573,307,179	L36a	Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = 1.3055$ Cdn). (Gross)	...	...	573,307,179	...
...	...	...	3,800,000	3,800,000	L50	Issuance of demand notes not to exceed the equivalent of $3,800,000	3,770,376	29,624	...	3,770,376
						African Development Bank				
193,159,648	...	...	(11,710,088)	181,449,560	(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)	...	...	181,449,560	...
...	...	...	11,800,000	11,800,000	L50	Issuance of demand notes not to exceed the equivalent of 8,400,000 units of account (estimated $10,000,000)	11,710,088	89,912	...	11,710,088
...	...	...	...	...		Appropriations not required for the current year	...	...	...	25,909,700
1,923,666,979	2	2	182,700,693	2,106,367,676		Total non-budgetary	306,177,836	186,533	1,800,003,307	397,980,164
...	**1,923,566,000**	**2**	**188,950**	**1,923,754,952**		**Total Program—Budgetary**	**1,900,754,773**	**23,000,179**	**...**	**1,268,674,321**
1,923,666,979	**2**	**2**	**182,700,693**	**2,106,367,676**		**Non-budgetary**	**306,177,836**	**186,533**	**1,800,003,307**	**397,980,164**
						Export Development Corporation				
803,000,000	...	...	...	803,000,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	...	...	803,000,000	9,000,000

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
2,989,300,000	...	...	46,682,400	3,035,982,400		Borrowing of the Corporation pursuant to Sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	(48,991,600)	...	3,084,974,000	(72,720,054)
5,146,683,000	...	...	(68,202,575)	5,078,480,425		Liability for loans pursuant to Section 31 and limited by Section 32 to $6,000,000,000, accounts administered for Canada. (Net)	(36,885,575)	...	5,115,366,000	(250,706,478)
...	313,000,000	(313,000,000)	...	...	(S)	(L) Purchase of shares and provision of loans and guarantees pursuant to the Export Development Act. (Gross)	...	...	...	...
8,938,983,000	**313,000,000**	**(313,000,000)**	**(21,520,175)**	**8,917,462,825**		**Total Program—Non-budgetary**	**(85,877,175)**	**...**	**9,003,340,000**	**(314,426,532)**
						International Centre for Ocean Development(4)				
...	4,200,000	...	...	4,200,000	55	Payments to the International Centre for Ocean Development	4,000,000	200,000	...	...
...	**4,200,000**	**...**	**...**	**4,200,000**		**Total Program—Budgetary**	**4,000,000**	**200,000**	**...**	**...**
						International Development Research Centre				
...	95,000,000	...	...	95,000,000	60	Payments to the International Development Research Centre				
...	...	5,000,000	...	5,000,000	60a	Payments to the International Development Research Centre				
...	95,000,000	5,000,000	...	100,000,000		Total—Vote 60	100,000,000	...	...	86,000,000
...	**95,000,000**	**5,000,000**	**...**	**100,000,000**		**Total Program—Budgetary**	**100,000,000**	**...**	**...**	**86,000,000**
						International Joint Commission				
...	3,250,000	...	...	3,250,000	65	Program expenditures	3,165,765	84,235	...	2,913,756
...	245,000	...	27,000	272,000	(S)	Contributions to employee benefit plans	272,000	...	...	267,000
...	**3,495,000**	**...**	**27,000**	**3,522,000**		**Total Program—Budgetary**	**3,437,765**	**84,235**	**...**	**3,180,756**
12,049,820	**2,865,202,636**	**21,397,003**	**17,779,652**	**2,916,429,111**		**Total Ministry—Budgetary**	**2,855,215,641**	**48,898,746**	**12,314,724**	**2,152,073,789**(5)
10,913,245,876	**319,841,033**	**(312,686,997)**	**153,405,607**	**11,073,805,519**		**Non-budgetary**	**218,860,902**	**187,790**	**10,854,756,827**	**93,438,359**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Canadian Institute for International Peace and Security was established in 1986-87. The previous year's expenditure was reported in 1985-86 under the Canadian Interests Abroad Program.

[3] This item was transferred from non-budgetary to budgetary authority.

[4] International Centre for Ocean Development was established in 1986-87. The spending authority was reported in 1985-86 under the Canadian International Development Agency.

[5] Part of the former Grains and Oilseeds Program was transferred to Agriculture. Therefore, the previous year's expenditure has been adjusted by $3,576,601.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	19,023,000	...	333,000	2,333,000	248,910	...	21,937,910	Foreign policy, priorities and coordination	20,992,679	945,231	...	18,973,040
...	36,024,000	...	359,000	(5,169,000)	(44,275)	...	31,169,725	International trade development	29,583,246	1,586,479	...	36,809,110
...	13,438,000	8,980,000	330,000	238,000	399,007	...	23,385,007	International economic, trade and aid policy	21,320,117	2,064,890	...	13,070,225
...	31,073,000	1,347,000	941,000	4,377,000	351,628	...	38,089,628	Political, legal and international security affairs	37,494,448	595,180	...	30,913,232
...	20,899,000	...	267,000	(796,000)	203,453	...	20,573,453	Social affairs and programs	20,195,973	377,480	...	20,937,040
...	350,126,000	2,430,000	12,256,000	21,572,000	1,616,901	...	388,000,901	Bilateral relations and operations	384,982,892	3,018,009	...	346,024,628
12,049,820	19,468,000	...	...	(514,683)	(199,000)	(19,269,000)	11,535,137	Passports	(779,587)	..	12,314,724	(1,447,486)
...	90,741,530	...	1,085,757	(3,779,000)	(176,585)	...	87,871,702	Operational support, human resource planning, and administration	83,274,729	4,596,973	...	89,273,168
...	(19,269,000)	...	...	...	...	19,269,000	...	Revenue credited to the vote	...	...	...	...
12,049,820	561,523,530	12,757,000	15,571,757	18,261,317	2,400,039	...	622,563,463	Total—Operating	597,064,497	13,184,242	12,314,724	554,552,957
								Capital				
...	...	...	...	11,000	...	...	11,000	Foreign policy, priorities and coordination	6,011	4,989	..	46,205
...	50,000	...	...	1,115,000	...	...	1,165,000	International trade development	1,122,828	42,172	...	381,067
...	25,000	650,000	...	300,000	...	...	975,000	International economic, trade and aid policy	959,992	15,008	...	580,678
...	1,455,000	20,000	...	...	...	...	1,475,000	Political, legal and international security affairs	1,395,497	79,503	...	1,631,002
...	70,000	...	...	...	...	...	70,000	Social affairs and programs	23,704	46,296	...	45,397
...	90,349,000	1,760,000	...	(20,650,845)	...	...	71,458,155	Bilateral relations and operations	58,485,118	12,973,037	...	46,294,684
...	459,000	...	...	514,683	(459,000)	...	514,683	Passports	514,683	...	...	744,212
...	6,161,000	...	...	1,257,845	...	...	7,418,845	Operational support, human resource planning, and administration	7,007,084	411,761	...	8,899,009
...	98,569,000	2,430,000	...	(17,452,317)	(459,000)	...	83,087,683	Total—Capital	69,514,917	13,572,766	...	58,622,254

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	...	...	...	15,000	...	...	15,000	Foreign policy, priorities and coordination	15,000	...	...	4,500
...	33,993,000	...	...	(1,447,000)	...	...	32,546,000	International trade development	27,676,584	4,869,416	...	37,329,854
...	13,607,000	...	...	(173,000)	...	...	13,434,000	International economic, trade and aid policy	18,809,069	(5,375,069)	...	13,079,022
...	94,999,100	...	...	(202,000)	...	...	94,797,100	Political, legal and international security affairs	94,462,066	335,034	...	89,846,133
...	11,371,006	200,001	...	563,000	...	...	12,134,007	Social affairs and programs	13,437,612	(1,303,605)	...	11,793,631
...	3,825,000	660,000	...	435,000	...	...	4,920,000	Bilateral relations and operations	4,735,201	184,799	...	4,482,900
...	154,000	...	...	...	43,906	...	197,906	Operational support, human resource planning, and administration	197,906	...	...	296,337
...	...	...	...	...	...			Activities not required for the current year	...	...	...	595,682
...	157,949,106	860,001	...	(809,000)	43,906	...	158,044,013	Total—Transfer payments	159,333,438	(1,289,425)	...	157,428,059
								Non-budgetary				
40,595,897	6,841,031	313,001	...	...	(7,774,911)	...	39,975,018	International economic, trade and aid policy	(1,439,759)	1,257	41,413,520	9,884,727
								Program Summary				
...	19,023,000	...	333,000	2,359,000	248,910	...	21,963,910	**Foreign policy, priorities and coordination**	21,013,690	950,220	...	19,023,745
...	70,067,000	...	359,000	(5,501,000)	(44,275)	...	64,880,725	**International trade development**	58,382,658	6,498,067	...	74,520,031
...								**International economic, trade and aid policy—**				
	27,070,000	9,630,000	330,000	365,000	399,007	...	37,794,007	**Budgetary**	41,089,178	(3,295,171)	...	26,729,925
40,595,897	6,841,031	313,001	...	...	(7,774,911)	...	39,975,018	**Non-budgetary**	(1,439,759)	1,257	41,413,520	9,884,727
...	127,527,100	1,367,000	941,000	4,175,000	351,628	...	134,361,728	**Political, legal and international security affairs**	133,352,011	1,009,717	...	122,390,367
...	32,340,006	200,001	267,000	(233,000)	203,453	...	32,777,460	**Social affairs and programs**	33,657,289	(879,829)	...	32,776,068
...	444,300,000	4,850,000	12,256,000	1,356,155	1,616,901	...	464,379,056	**Bilateral relations and operations**	448,203,211	16,175,845	...	396,802,212
12,049,820	658,000	...	...	...	(658,000)	...	12,049,820	**Passports**	(264,904)	...	12,314,724	(703,274)
...	97,056,530	...	1,085,757	(2,521,155)	(132,679)	...	95,488,453	**Operational support, human resource planning, and administration**	90,479,719	5,008,734	...	98,468,514

...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	595,682
								Total Program—				
12,049,820	818,041,636	16,047,001	15,571,757	...	1,984,945	...	863,695,159	**Budgetary**	825,912,852	25,467,583	12,314,724	770,603,270
40,595,897	6,841,031	313,001	...	...	(7,774,911)	...	39,975,018	**Non-budgetary**	(1,439,759)	1,257	41,413,520	9,884,727
								World Exhibitions Program				
								Operating				
...	1,091,000	200,000	...	(50,000)	7,000	...	1,248,000	World exhibitions	1,123,564	124,436	...	2,891,719
								Transfer payments				
...	714,000	150,000	...	50,000	...	...	914,000	World exhibitions	891,687	22,313	...	2,397,723
...	1,805,000	350,000	...	...	7,000	...	2,162,000	**Total Program—Budgetary**	2,015,251	146,749	...	5,289,442
								Total Department—				
12,049,820	819,846,636	16,397,001	15,571,757	...	1,991,945	...	865,857,159	**Budgetary**	827,928,103	25,614,332	12,314,724	775,892,712
40,595,897	6,841,031	313,001	...	...	(7,774,911)	...	39,975,018	**Non-budgetary**	(1,439,759)	1,257	41,413,520	9,884,727
								Canadian Commercial Corporation				
								Operating				
...	16,095,000	...	...	...	...	...	16,095,000	Canadian Commercial Corporation	16,095,000	...	...	15,826,000
								Non-budgetary				
10,000,000	...	...	...	...	...	...	10,000,000	Canadian Commercial Corporation		...	10,000,000	...
								Total Program—				
...	16,095,000	...	...	...	...	...	16,095,000	**Budgetary**	16,095,000	...	...	15,826,000
10,000,000	...	...	...	...	...	...	10,000,000	**Non-budgetary**	...	...	10,000,000	...
								Canadian Institute for International Peace and Security				
								Transfer payments				
...	3,000,000	...	...	...	...	...	3,000,000	Canadian Institute for International Peace and Security	3,000,000(1)	...	...	2,500,000
...	3,000,000	...	...	...	...	...	3,000,000	**Total Program—Budgetary**	3,000,000	...	...	2,500,000
								Canadian International Development Agency				
								Operating				
...	38,065,000	1	1,314,487	840,397	422,339	...	40,642,224	Country to country co-operation	41,059,088	(416,864)	...	37,203,615
...	2,814,000	...	84,806	(75,562)	27,156	...	2,850,400	International initiatives	2,779,166	71,234	...	2,748,816
...	35,170,000	...	756,047	(825,697)	241,505	...	35,341,855	Corporate services	34,474,239	867,616	...	32,761,558
...	76,049,000	1	2,155,340	(60,862)	691,000	...	78,834,479	Total—Operating	78,312,493	521,986	...	72,713,989
								Capital				
...	817,000	...	...	1,055,861	...	...	1,872,861	Corporate services	2,233,991	(361,130)	...	1,097,025

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	1,313,900,000	1	...	(15,422,985)	...	...	1,298,477,016	Country to country co-operation	1,280,693,112	17,783,904	...	855,053,834
...	532,800,000	...	...	14,427,986	(2,657,390)	...	544,570,596	International initiatives	539,515,177	5,055,419	...	339,809,473
...	1,846,700,000	1	...	(994,999)	(2,657,390)	...	1,843,047,612	Total—Transfer payments	1,820,208,289	22,839,323	...	1,194,863,307
								Non-budgetary				
...	...	...	...	...	...	...		Country to country co-operation	...	...	...	208,346,817
1,923,666,979	2	2	...	...	182,700,693	...	2,106,367,676	International initiatives	306,177,836	186,533	1,800,003,307	189,633,347
1,923,666,979	2	2	...	...	182,700,693	...	2,106,367,676	Total—Non-budgetary	306,177,836	186,533	1,800,003,307	397,980,164
								Program Summary				
								Country to country co-operation—				
...	1,351,965,000	2	1,314,487	(14,582,588)	422,339	...	1,339,119,240	**Budgetary**	1,321,752,200	17,367,040	...	892,257,449
...	...	...	...	...	...	...	...	**Non-budgetary**	...	...	...	208,346,817
								International initiatives—				
...	535,614,000	...	84,806	14,352,424	(2,630,234)	...	547,420,996	**Budgetary**	542,294,343	5,126,653	...	342,558,289
1,923,666,979	2	2	...	...	182,700,693	...	2,106,367,676	**Non-budgetary**	306,177,836	186,533	1,800,003,307	189,633,347
...	35,987,000	...	756,047	230,164	241,505	...	37,214,716	**Corporate services**	36,708,230	506,486	...	33,858,583
								Total Program—				
...	1,923,566,000	2	2,155,340	...	(1,966,390)	...	1,923,754,952	**Budgetary**	1,900,754,773	23,000,179	...	1,268,674,321
1,923,666,979	2	2	...	...	182,700,693	...	2,106,367,676	**Non-budgetary**	306,177,836	186,533	1,800,003,307	397,980,164
								Export Development Corporation				
								Non-budgetary				
8,938,983,000	313,000,000	(313,000,000)	...	...	(21,520,175)	...	8,917,462,825	Export Development Corporation	(85,877,175)	...	9,003,340,000	(314,426,532)
8,938,983,000	313,000,000	(313,000,000)	...	...	(21,520,175)	...	8,917,462,825	**Total Program—Non-budgetary**	(85,877,175)	...	9,003,340,000	(314,426,532)
								International Centre for Ocean Development				
								Operating				
...	4,200,000	...	...	...	...	...	4,200,000	International Centre for Ocean Development	4,000,000	200,000	...	...
...	4,200,000	...	...	...	...	...	4,200,000	**Total Program—Budgetary**	4,000,000	200,000	...	...

								International Development Research Centre				
								Operating				
...	49,100,000	5,000,000	...	...	...	...	54,100,000	Development research	54,100,000	...	...	47,000,000
...	6,400,000	...	...	...	...	...	6,400,000	Research related activities	6,400,000	...	...	6,700,000
...	17,800,000	...	...	...	...	...	17,800,000	Research operational support	17,800,000	...	...	19,800,000
...	7,900,000	...	...	...	...	...	7,900,000	General management	7,900,000	...	...	7,900,000
...	15,000,000	...	...	...	...	...	15,000,000	Cooperative programs	15,000,000	...	...	12,500,000
								Funds available:				
...	...	...	...	...	...	...		Income from investments	...	...	...	(2,700,000)
...	(1,200,000)	...	...	...	...	...	(1,200,000)	Other income	(1,200,000)		...	(1,400,000)
...	...	...	...	...	...	...	...	Income held over from previous years	...	...	...	(3,800,000)
...	**95,000,000**	**5,000,000**	...	...	...	...	**100,000,000**	**Total Program—Budgetary**	**100,000,000**	...	...	**86,000,000**
								International Joint Commission				
								Operating				
...	100,000	...	...	...	...	...	100,000	Payment of Canada's share of joint studies, surveys and investigations under international references	63,321	36,679	...	88,900
...	2,114,000	...	...	...	...	...	2,114,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,792,578	321,422	...	1,728,763
...	1,246,000	...	...	...	27,000	...	1,273,000	Administration	1,522,999	(249,999)	...	1,332,358
...	3,460,000	...	...	...	27,000	...	3,487,000	Total—Operating	3,378,898	108,102	...	3,150,021
								Capital				
...	25,000	...	...	...	...	...	25,000	Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	30,279	(5,279)	...	30,735
...	10,000	...	...	...	...	...	10,000	Administration	28,588	(18,588)	...	...
...	35,000	...	...	...	...	...	35,000	Total—Capital	58,867	(23,867)	...	30,735
								Program Summary				
...	**100,000**	...	...	...	...	...	**100,000**	**Payment of Canada's share of joint studies, surveys and investigations under international references**	**63,321**	**36,679**	...	**88,900**
...	**2,139,000**	...	...	...	...	...	**2,139,000**	**Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality**	**1,822,857**	**316,143**	...	**1,759,498**
...	**1,256,000**	...	...	...	**27,000**	...	**1,283,000**	**Administration**	**1,551,587**	**(268,587)**	...	**1,332,358**
...	**3,495,000**	...	...	...	**27,000**	...	**3,522,000**	**Total Program—Budgetary**	**3,437,765**	**84,235**	...	**3,180,756**
								Total Ministry—				
12,049,820	2,865,202,636	21,397,003	17,727,097	...	52,555	...	2,916,429,111	Budgetary	2,855,215,641	48,898,746	12,314,724	2,152,073,789
10,913,245,876	319,841,033	(312,686,997)	...	...	153,405,607	...	11,073,805,519	Non-budgetary	218,860,902	187,790	10,854,756,827	93,438,359

(1) This amount was charged to Standard Object 12.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							International trade development				
...	405,000	...	...	...	...	405,000	Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	405,000	...	...	405,000
							International economic, trade and aid policy				
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	...	5,000	...	...
							Political, legal and international security affairs				
...	8,000	...	...	...	...	8,000	Canadian Council on International Law	7,017	983	...	8,000
...	100,000	...	...	...	...	100,000	Grant to the Canadian Centre for Arms Control and Disarmament	100,000	...	...	100,000
...	105,000	...	...	...	...	105,000	Grant for financial assistance in the field of disarmament and arms control	103,339	1,661	...	76,000
...	2,500,000	...	...	...	...	2,500,000	Grants in lieu of taxes on diplomatic consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	2,497,619	2,381	...	1,804,174
...	100	...	...	...	...	100	International Peace Academy	100	...	...	100
...	15,000	...	...	...	...	15,000	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	...	15,000	...	...
...	110,000	...	...	...	...	110,000	United Nations Association in Canada	110,000	...	...	100,000
...	40,000	...	...	...	...	40,000	United Nations Trust Fund for South Africa	40,000	...	...	35,000
...	10,000	...	...	...	...	10,000	United Nations Voluntary Fund for Victims of Torture	10,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	37,400
...	2,888,100	...	...	...	...	2,888,100		2,868,075	20,025	...	2,170,674
							Social affairs and programs				
...	1,000	...	...	...	...	1,000	Atlantic Association of Young Political Leaders	1,000	...	...	1,000
...	7,500	...	...	...	...	7,500	Atlantic Council of Canada	7,500	...	...	7,500
...	45,000	...	...	...	...	45,000	Canadian Institute of International Affairs	45,000	...	...	50,000
...	31,500	...	...	...	...	31,500	Centre québécois de relations internationales de l'Université Laval	31,500	...	...	35,000
...	3,523,707	100,001	...	200,000	...	3,823,708	Grants in aid of academic relations	3,668,965	154,743	...	3,435,893

...	2,816,624	100,000	...	363,000	...	3,279,624	Grants in aid of cultural relations	3,216,504	63,120	...	2,528,258
...	5,000	...	...	...	...	5,000	International Baccalaureat Office	5,000	...	...	5,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	609,114
...	6,430,331	200,001	...	563,000	...	7,193,332		6,975,469	217,863	...	6,671,765
							Bilateral relations and operations				
...	11,000	...	...	...	...	11,000	Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee	11,000	...	...	10,000
...	89,000	...	...	...	...	89,000	Centre for Legislative Exchange	89,000	...	...	89,000
...	500,000	...	...	...	...	500,000	(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	...	610,000	...	...	...	610,000	Grant for trade promotion purposes in the Asia-Pacific Region	610,000	...	...	705,000
...	...	50,000	...	...	...	50,000	Grant to the University of British Columbia—Korean Chair	50,000	...	...	...
...	...	...	...	50,000	...	50,000	Grant to the France-Canada Chamber of Commerce	50,000	...	...	...
...	...	...	...	50,000	...	50,000	Grant to the France-Canada Businessmen's Committee	50,000	...	...	...
...	600,000	660,000	...	100,000	...	1,360,000		1,360,000	...	...	1,304,000
							Operational support, human resource planning, and administration				
...	11,000	...	...	...	...	11,000	Grant to the Foreign Service Community Association (FSCA)	11,000	...	...	10,500
...	143,000	...	...	...	43,906	186,906	(S) Payments under the Diplomatic Service (Special) Superannuation Act	186,906	...	...	172,735
...	154,000	...	...	...	43,906	197,906		197,906	...	...	183,235
...	**10,482,431**	**860,001**	**...**	**663,000**	**43,906**	**12,049,338**	Total—Grants	**11,806,450**	**242,888**	**...**	**10,734,674**
							Contributions				
							Foreign policy, priorities and coordination				
...	...	...	...	15,000	...	15,000	Canadian Group of the Trilateral Commission	15,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,500
...	...	...	...	15,000	...	15,000		15,000	...	...	4,500
							International trade development				
...	1,641,000	...	...	...	...	1,641,000	Canadian International Grains Institute	1,634,447	6,553	...	1,508,000
...	90,000	...	...	...	...	90,000	Canadian Grains Council	90,000	...	...	90,000
...	...	...	...	100,000	...	100,000	Council of Canadian Trading Houses	100,000	...	...	...
...	...	...	...	153,000	...	153,000	Telecommunications Executive Management Institute of Canada	43,275	109,725	...	...
...	347,000	...	...	...	...	347,000	Fees for membership in the International Wheat Council	278,249	68,751	...	240,349
...	460,000	...	...	...	...	460,000	Technology Inflow Program Fund(1)	319,780	140,220	...	...
...	30,000,000	...	...	(1,700,000)	...	28,300,000	Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales	24,316,483	3,983,517	...	33,717,627

Transfer Payments—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	900,000	...	...	...	...	900,000	Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	339,350	560,650	...	1,160,141
...	150,000	...	...	...	...	150,000	Centre for International Business Research	150,000	...	...	150,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	58,737
...	33,588,000	...	...	(1,447,000)	...	32,141,000		27,271,584	4,869,416	...	36,924,854
							International economic, trade and aid policy				
...	419,000	...	...	...	...	419,000	Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	474,473	(55,473)	...	321,586
...	287,000	...	...	...	...	287,000	Customs Co-operation Council (12,090,848 Belgian Francs)	396,158	(109,158)	...	270,127
...	4,321,000	...	...	...	...	4,321,000	International Atomic Energy Agency ($3,152,727 US)	6,249,113	(1,928,113)	...	3,993,592
...	500,000	...	...	...	...	500,000	International Energy Agency (3,443,496 French Francs)	728,724	(228,724)	...	517,115
...	85,000	...	...	(35,000)	...	50,000	International Atomic Energy Agency for Nuclear Regulatory Training	43,608	6,392	...	15,000
...	424,000	...	...	...	...	424,000	International Institute of Applied Systems Analysis	424,001	(1)	...	424,249
...	1,589,000	...	...	...	...	1,589,000	General Agreement on Tariff and Trade (2,726,270 Swiss Francs)	2,491,196	(902,196)	...	1,824,084
...	224,000	...	...	...	...	224,000	Nuclear Energy Agency of the OECD (1,420,798 French Francs)	343,387	(119,387)	...	229,425
...	4,200,000	...	...	...	...	4,200,000	Organization for Economic Co-operation and Development (31,902,131 French Francs)	6,077,324	(1,877,324)	...	3,949,863
...	1,238,000	...	...	(138,000)	...	1,100,000	United Nations Voluntary Fund for the Environment ($903,000 US)	1,099,127	873	...	1,165,540
...	315,000	...	...	...	...	315,000	World Intellectual Property Organization (541,100 Swiss Francs)	481,958	(166,958)	...	368,441
...	13,602,000	...	...	(173,000)	...	13,429,000		18,809,069	(5,380,069)	...	13,079,022
							Political, legal and international security affairs				
...	3,000	...	...	...	...	3,000	Canadian Representative on the United Nations Human Rights Committee	...	3,000	...	1,200
...	653,000	...	...	...	...	653,000	Commonwealth Foundation (348,000 Pounds Sterling)	688,170	(35,170)	...	625,797
...	135,000	...	...	...	...	135,000	Commonwealth Science Council (71,988 Pounds Sterling)	155,292	(20,292)	...	120,502
...	2,021,000	...	...	...	...	2,021,000	Commonwealth Secretariat (1,077,188 Pounds Sterling)	2,088,369	(67,369)	...	1,772,535

...	890,000	...	...	...	...	890,000	Commonwealth Youth Program (474,300 Pounds Sterling)	411,720	478,280	...	748,148
...	98,000	...	...	...	...	98,000	Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,705,464 Austrian Schillings)	148,642	(50,642)	...	108,119
...	638,000	...	...	...	...	638,000	Contribution to the Conference on Disarmament in Europe	319,886	318,114	...	371,048
...	...	...	...	41,000	...	41,000	Contribution to Laval University—IVth International Conference on Constitutional Law	41,000	...	...	...
...	575,000	...	...	(25,000)	...	550,000	Defence support assistance to non-NATO countries	544,272	5,728	...	574,967
...	440,000	...	...	(208,000)	...	232,000	Financial assistance in the field of disarmament and arms control	226,340	5,660	...	330,932
...	10,750,000	...	...	...	...	10,750,000	Food and Agriculture Organization ($8,339,868 US)	9,803,614	946,386	...	10,411,275
...	1,257,000	...	...	...	...	1,257,000	International Civil Aviation Organization ($969,440 US)	1,123,666	133,334	...	1,229,534
...	850,000	...	...	...	...	850,000	International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	140,114	709,886	...	699,625
...	5,579,000	...	...	...	...	5,579,000	International Labour Organization ($4,070,378 US)	5,351,773	227,227	...	5,404,539
...	184,000	...	...	...	...	184,000	International Maritime Organization ($134,000 US)	160,232	23,768	...	161,977
...	3,600,000	...	...	...	...	3,600,000	North Atlantic Treaty Organization—Cost of civil administration (182,049,586 Belgian Francs)	5,016,235	(1,416,235)	...	4,337,509
...	1,100,000	...	...	...	...	1,100,000	North Atlantic Treaty Organization—Science programs (58,166,403 Belgian Francs)	622,707	477,293	...	415,786
...	4,819,000	...	...	...	...	4,819,000	Pan American Health Organization ($3,515,884 US)	4,892,352	(73,352)	...	4,423,405
...	10,000	...	...	...	...	10,000	Permanent Court of Arbitration (23,562 Dutch Florins)	11,222	(1,222)	...	7,954
...	50,000	...	...	...	...	50,000	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	...	50,000	...	8,951
...	11,000	...	...	...	...	11,000	United Nations Committee on the Elimination of all Forms of Racial Discrimination ($8,000 US)	8,150	2,850	...	5,920
...	8,552,000	...	...	...	...	8,552,000	United Nations Educational, Scientific and Cultural Organization ($6,240,000 US)	7,488,065	1,063,935	...	7,745,989
...	...	...	...	2,387,779	...	2,387,779	United Nations Industrial Development Organization	2,387,779	...	...	...
...	75,000	...	...	(10,000)	...	65,000	United Nations Institute for Training and Research	60,000	5,000	...	90,000
...	6,993,000	...	...	...	...	6,993,000	United Nations Interim Force in Lebanon ($5,831,959 US)	7,681,654	(688,654)	...	5,920,610
...	30,500,000	...	...	(2,387,779)	...	28,112,221	United Nations Organization ($23,420,000 US)	30,599,431	(2,487,210)	...	30,118,062
...	1,905,000	...	...	...	...	1,905,000	United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) ($1,390,000 US)	1,466,151	438,849	...	1,500,840

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	10,423,000	...	...	...	...	10,423,000	World Health Organization ($7,605,395 US)	10,157,155	265,845	...	10,392,943
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	147,292
...	92,111,000	...	...	(202,000)	...	91,909,000		91,593,991	315,009	...	87,675,459
							Social affairs and programs				
...	4,200,000	...	...	...	...	4,200,000	Agency for Cultural and Technical Co-operation in Francophone Countries (31,130,600 French Francs)	5,676,498	(1,476,498)	...	4,350,437
...	20,000	...	...	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur (CAMES) (6,357,280 CFA)	20,000	...	...	40,000
...	10,000	...	...	...	...	10,000	Intergovernment Committee for Migration	10,000	...	...	10,000
...	96,000	...	...	...	...	96,000	Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) (609,441 French Francs)	133,506	(37,506)	...	87,452
...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
...	568,675	...	...	...	...	568,675	Participation in activities of the international french-speaking community	564,331	4,344	...	546,193
...	36,000	...	...	...	...	36,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (11,500,000 CFA)	47,808	(11,808)	...	27,784
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	50,000
...	4,940,675	...	...	...	...	4,940,675		6,462,143	(1,521,468)	...	5,121,866
							Bilateral relations and operations				
...	...	...	...	185,000	...	185,000	Canadian Chamber of Commerce for Pacific Economic Co-operation	183,611	1,389	...	75,000
...	...	...	...	150,000	...	150,000	Commonwealth Secretariat for Eminent Persons on South Africa	150,000	...	...	450,000
...	464,000	...	...	...	...	464,000	Conference on Security and Co-operation in Europe (CSCE) (193,825 Swiss Francs *plus* 5,121,845 Austrian Schillings)	718,755	(254,755)	...	98,287
...	2,063,000	...	...	...	...	2,063,000	Inter-American Institute for Co-operation on Agriculture ($1,505,000 US)	1,750,216	312,784	...	1,840,028
...	30,000	...	...	...	...	30,000	International Institute of Administrative Sciences (1,272,000 Belgian Francs)	33,054	(3,054)	...	25,274
...	668,000	...	...	...	...	668,000	Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($487,300 US)	539,565	128,435	...	568,014
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	122,297

...	...	...	...	...	...		Operational support, human resource planning, and administration Items not required for the current year		...	...	113,102
...	...	...	...	...	...		Grains and oilseeds Items not required for the current year		...	...	595,682
...	**147,466,675**	...	...	**(1,472,000)**	...	145,994,675	Total – Contributions	147,526,988	**(1,532,313)**	...	**146,693,385**
							Program Summary by Activity				
...	...	...	...	**15,000**	...	15,000	**Foreign policy, priorities and coordination**	15,000	...	...	**4,500**
...	**33,993,000**	...	...	**(1,447,000)**	...	32,546,000	**International trade development**	27,676,584	**4,869,416**	...	**37,329,854**
...	**13,607,000**	...	...	**(173,000)**	...	13,434,000	**International economic, trade and aid policy**	18,809,069	**(5,375,069)**	...	**13,079,022**
...	**94,999,100**	...	...	**(202,000)**	...	94,797,100	**Political, legal and international security affairs**	94,462,066	**335,034**	...	**89,846,133**
...	**11,371,006**	**200,001**	...	**563,000**	...	12,134,007	**Social affairs and programs**	13,437,612	**(1,303,605)**	...	**11,793,631**
...	**3,825,000**	**660,000**	...	**435,000**	...	4,920,000	**Bilateral relations and operations**	4,735,201	**184,799**	...	**4,482,900**
...	**154,000**	...	...	...	**43,906**	197,906	**Operational support, human resource planning, and administration**	197,906	...	...	**296,337**
...	...	...	...	...	...		**Activities not required for the current year**		...	...	**595,682**
—	**157,949,106**	**860,001**	—	**(809,000)**	**43,906**	158,044,013	**Total Program**	159,333,438	**(1,289,425)**	—	**157,428,859**
							World Exhibitions Program				
							Grants				
...	**700,000**	**150,000**	...	**50,000**	...	900,000	**World exhibitions** **World exhibitions Expo 86, Vancouver**	879,820	**20,180**	...	**2,386,552**
							Contributions				
...	**14,000**	...	...	...	...	14,000	**World exhibitions** **Canada's fees for membership in the International Bureau of Expositions**	11,867	**2,133**	...	**11,171**
—	**714,000**	**150,000**	...	**50,000**	...	914,000	**Total Program**	891,687	**22,313**	...	**2,397,723**
—	**158,663,106**	**1,010,001**	...	**(759,000)**	**43,906**	158,958,013	**Total Department**	160,225,125	**(1,267,112)**	...	**159,825,782**
							Canadian Institute for International Peace and Security				
							Grants				
...	3,000,000	...	...	...	...	3,000,000	**Canadian Institute for International Peace and Security**	3,000,000	...	...	2,500,000
—	**3,000,000**	...	...	...	...	3,000,000	**Total Program**	3,000,000	...	...	**2,500,000**
							Canadian International Development Agency				
							Grants				
...	10,000,000	...	...	(1,348,365)	...	8,651,635	**Country to country co-operation** **Commonwealth scholarships and fellowships**	8,047,211	604,424	...	5,465,492
...	500,000	...	...	7,400	...	507,400	**CIDA scholarships to Canadians for studies related to international development assistance**	507,400	...	...	500,000
							Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and				

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	771,000	...	...	(21,000)	...	750,000	agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto	750,000	...	...	...
...	500,000	...	...	...	...	500,000	(S) Grant to the Asia-Pacific Foundation of Canada	500,000	...	...	500,000
...	11,771,000	...	...	(1,361,965)	...	10,409,035		9,804,611	604,424	...	6,465,492
							International initiatives				
...	136,000,000	...	...	8,675,000	...	144,675,000	Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto	144,175,000	500,000	...	124,537,546
...	177,800,000	...	...	(5,700,000)	...	172,100,000	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	168,952,198	3,147,802	...	156,520,646
...	46,200,000	...	...	7,000,000	...	53,200,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto	53,200,000	...	...	41,400,000
...	360,000,000	...	...	9,975,000	...	369,975,000		366,327,198	3,647,802	...	322,458,192
...	371,771,000	...	...	8,613,035	...	380,384,035	Total—Grants	376,131,809	4,252,226	...	328,923,684
							Contributions				
							Country to country co-operation				
							Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to international and regional				

...	905,900,000	1	...	(75,475,537)	...	830,424,464	development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities, and for special administrative expenses directly related thereto	814,492,889	15,931,575	...	476,107,293
...	167,629,000	...	...	22,614,517	...	190,243,517	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto	190,207,198	36,319	...	153,369,478
...	40,600,000	...	...	(7,600,000)	...	33,000,000	Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto	32,356,083	643,917	...	27,826,285
...	188,000,000	...	...	46,400,000	...	234,400,000	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	233,832,331	567,669	...	191,285,286
...	1,302,129,000	1	...	(14,061,020)	...	1,288,067,981		1,270,888,501	17,179,480	...	848,588,342
							International initiatives				
...	4,000,000	...	...	(700,000)	...	3,300,000	Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	2,480,474	819,526	...	1,470,119
...	16,000,000	...	...	4,652,986	...	20,652,986	Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto	20,651,311	1,675	...	15,881,162
...	100,000	...	...	500,000	...	600,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto	100,000	500,000	...	...
...	20,100,000	...	...	4,452,986	...	24,552,986		23,231,785	1,321,201	...	17,351,281
...	**1,322,229,000**	**1**	...	**(9,608,034)**	...	**1,312,620,967**	Total—Contributions	**1,294,120,286**	**18,500,681**	...	**865,939,623**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Other transfer payments				
							International initiatives				
...	150,100,000	...	...	...	(2,657,390)	147,442,610	(S) Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Continuing Assistance Act	147,442,610	...	...	...
...	2,600,000	...	...	...	...	2,600,000	Payment to the Asian Development Bank in accordance with the International Development (Financial Institutions) Continuing Assistance Act	2,513,584	86,416	...	...
...	152,700,000	...	...	...	(2,657,390)	150,042,610	Total—Other transfer payments	149,956,194	86,416	...	...
							Program Summary by Activity				
...	1,313,900,000	1	...	(15,422,985)	...	1,298,477,016	**Country to country co-operation**	1,280,693,112	17,783,904	...	855,053,834
...	532,800,000	...	...	14,427,986	(2,657,390)	544,570,596	**International initiatives**	539,515,177	5,055,419	...	339,809,473
...	1,846,700,000	1	...	(994,999)	(2,657,390)	1,843,047,612	**Total Program**	1,820,208,289	22,839,323	...	1,194,863,307
...	2,008,363,106	1,010,002	...	(1,753,999)	(2,613,484)	2,005,005,625	Total Ministry	1,983,433,414	21,572,211	...	1,357,189,089

(S) Statutory transfer payment.

[1] Previously shown as the International Collaboration Assistance Fund.

[2] This amount was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passports			
Passport fees	19,269,000	20,979,466	21,471,812
Total Program—Budgetary	**19,269,000**	**20,979,466**	**21,471,812**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Export Development Corporation Loan repayments. (Net)	...	85,877,175	314,426,532
Total Program—Non-budgetary	...	**85,877,175**	**314,426,532**
Total Ministry—Budgetary	**19,269,000**	**20,979,466**	**21,471,812**
Non-budgetary	...	**85,877,175**	**314,426,532**

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interests Abroad Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
International organizations and associations—United Nations bonds	3,528	17,537
Personnel posted abroad	850,266	690,273
Other accounts—		
Sundries—Other		3,178
	853,794	710,988
Refunds of previous years' expenditure—		
Accountable advances	1,308,783	807,828
Canada's share of unexpended balances of prior year assessed contributions to international organizations	2,861,588	4,225,766
Program for Export Market Development—Contributions	3,177,601	1,375,712
Sundries	3,179,911	2,306,141
Adjustment to prior year's Payables at Year End (PAYE)	3,319,207	2,811,769
	13,847,090	11,527,216
Privileges, licences and permits—		
Import/export permits	1,165,695	1,080,489
Rental of staff accommodations	13,624,926	11,992,239
Rental of Crown-held automobiles and commuting transportation charges	323,892	215,049
Visa cost recoveries	4,571,505	511,967
Sundries	54,478	54,821
	19,740,496	13,854,565
Services and service fees—		
Consular services	124,734	110,498
Sundries	5,686	2,665
	131,420	113,163
Proceeds from sales	124,707	16,690

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Services rendered on behalf of Passport Office	1,088,372	1,177,545
International organization's rent share of accommodation	544,470	840,603
Remitted surplus funds *re* Cash Management Practices Improvement Program (International Development Research Centre)	4,000,000	4,000,000
Sundries	2,517,404	2,922,146
	8,150,246	8,940,294
Total Department	**42,847,753**	**35,162,916**
Canadian International Development Agency		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Developing countries—International development assistance	5,138,032	6,688,025
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	3,983,131	2,670,577
Adjustment to prior year's Payables at Year End (PAYE)	203,191	96,371
	4,186,322	2,766,948
Services and service fees—		
Services and commitment charges on loans to developing countries	296,303	248,424
Other non-tax revenue—		
Sundries	120,628	96,998
Total Program	9,741,285	**9,800,395**

	Current year	Previous year
	$	$
Export Development Corporation		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Export Development Corporation	8,646,319	14,999,529
Development of export trade (National governments including developing countries)	34,702,275	29,563,736
Development of export trade (Miscellaneous)	2,220,707	25,768,027
	45,569,301	70,331,292
Other non-tax revenue	8,925,498	12,304,596
Total Program	54,494,799	**82,635,888**
International Joint Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	154	1,500
Other non-tax revenue—		
United States share of expenses of the regional office—Windsor	602,464	491,465
United States share of printing		14,153
Miscellaneous revenue	15	210
	602,479	505,828
Total Program	602,633	**507,328**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	51,561,127	**77,730,305**
Refunds of previous years' expenditure	18,033,566	**14,295,664**
Privileges, licences and permits	19,740,496	**13,854,565**
Services and service fees	427,723	**361,587**
Proceeds from sales	124,707	**16,690**
Other non-tax revenue	17,798,851	**21,847,716**
Total Ministry	**107,686,470**	**128,106,527**

[1] Interest unless otherwise indicated.

SECTION 9

1986-87
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance
Corporation
Insurance
Tariff Board

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Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies
The development of policies and provision of advice pertaining to the financial and economic aspects of:
- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage
The provision of funds for the production of domestic coinage.

International Financial Organizations
The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration
Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs
The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs
The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments
The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Canadian Import Tribunal Program

Objective

To determine whether dumped or subsidized imported goods are injuring Canadian producers and to inquire into other matters in relation to injurious imports that are referred to it by the Governor in Council.

Activity Description

Canadian Import Tribunal
The investigation and conduct of hearings including inquiries to determine the existence of material or serious injury to Canadian industry due to the importation of goods.

Inspector General of Banks Program

Objective

To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed so that the confidence of the public in the Canadian banking system is sustained.

Activity Description

Inspector General of Banks
The administration of the Bank Act, and the conduct of examinations and inquiries into banking activities to ensure adherence to the provisions of that Act and the Quebec Savings Banks Act and that banks are in sound financial condition.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing
The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Insurance

Objective

To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Activity Description

Supervision of Companies
The supervision of federally registered or licensed insurance companies, fraternal benefits societies, investment, trust and loan companies, co-operative credit societies, and the supervision of employee pension plans.

Actuarial and Other Services
Actuarial and technical services provided for other departments.

Administration
The functions of executive and central services relating to work management and provision of administrative services for the Department. Collection of premium taxes under Part I of the Excise Tax Act. Administration of the Civil Service Insurance Act.

Tariff Board

Objective

To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Activity Description

Appeals
The seven members of the Tariff Board are appointed by the Governor in Council and act as a court to hear appeals from decisions of the Department of National Revenue made under the provisions of the Customs Act, the Excise Tax Act, and the Special Import Measures Act.

References
As directed by the Minister of Finance, the Board, assisted by its research staff, enquires into and reports upon any matter in relation to goods that if brought into Canada, are subject to or exempt from duties or customs and excise taxes.

Administration
Administrative, personnel and financial services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program				
...	43,278,000	...	...	43,278,000	1	Program expenditures				
...	...	...	960,321	960,321		Transfer from TB Vote 5(1)				
...	43,278,000	...	960,321	44,238,321		Total—Vote 1	43,998,575	239,746	...	47,235,268
...	9,100,000	...	...	9,100,000	5	Payments in accordance with the Bretton Woods and Related Agreements Act to the International Bank for Reconstruction and Development and the International Finance Corporation	9,018,738	81,262	...	...
...	40,000	...	1,097	41,097	(S)	Minister of Finance—Salary and motor car allowance	41,097	...	...	39,530
...	178,400,000	...	(37,739,000)	140,661,000	(S)	Payments to International Development Association (Bretton Woods and Related Agreements Act)	140,661,000	...	...	...
...	9,800,000	...	(9,800,000)	...	(S)	Payments to the International Bank for Reconstruction and Development (Bretton Woods and Related Agreements Act)	...	...	...	...
...	4,574,000	...	496,000	5,070,000	(S)	Contributions to employee benefit plans	5,070,000	...	...	5,077,000
...	45,000,000	...	(8,391,348)	36,608,652	(S)	Purchase of domestic coinage	36,608,652	...	...	32,756,079
...	...	...	50,288	50,288	(S)	Refunds of amounts credited to revenue in previous years	50,288	...	...	315
...	...	...	276,845	276,845	(S)	Payment of liabilities previously transferred to revenue	276,845	...	...	496,767
...	290,192,000	...	(54,145,797)	236,046,203		Total budgetary	235,725,195	321,008	...	85,604,959
...	1	...	266,299,999	266,300,000	L6	In accordance with the Bretton Woods and Related Agreements Act: The issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $266,300,000 to the International Development Association	266,300,000	...	...	333,400,000
3,351,802,943	...	...	(216,841,815)	3,134,961,128	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US. (US $ authority translated at $ 1 US = 1.3055 $ Cdn). (Gross)	...	...	3,134,961,128	...
...	...	...	9,800,000	9,800,000	L6	Issuance of notes not to exceed US $6,984,000	9,618,148	181,852	...	16,200,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,800,000
3,351,802,943	1	...	59,258,184	3,411,061,128		Total non-budgetary	275,918,148	181,852	3,134,961,128	351,400,000
...	**290,192,000**	**...**	**(54,145,797)**	**236,046,203**		**Total Program—Budgetary**	**235,725,195**	**321,008**	**...**	**85,604,959**
3,351,802,943	**1**	**...**	**59,258,184**	**3,411,061,128**		**Non-budgetary**	**275,918,148**	**181,852**	**3,134,961,128**	**351,400,000**

						Public Debt Program				
...	27,000,000,000	275,000,000	(607,073,146)	26,667,926,854	(S)	Interest and other costs (Financial Administration Act)	26,667,926,854	...	...	25,505,083,566
...	**27,000,000,000**	**275,000,000**	**(607,073,146)**	**26,667,926,854**		**Total Program—Budgetary**	**26,667,926,854**	**...**	**...**	**25,505,083,566**
						Fiscal Transfer Payments Program				
...	5,215,300,000	47,424,000	280,738,118	5,543,462,118	(S)	Payments to provincial governments under the Constitution Acts, 1867-1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 and other statutory authority	5,543,462,118	...	...	5,160,119,427
...	290,000,000	(36,400,000)	4,322,009	257,922,009	(S)	Payments to the provinces under the Public Utilities Income Tax Transfer Act	257,922,009	...	...	299,110,115
...	**5,505,300,000**	**11,024,000**	**285,060,127**	**5,801,384,127**		**Total Program—Budgetary**	**5,801,384,127**	**...**	**...**	**5,459,229,542**[2]
						Canadian Import Tribunal Program				
...	2,186,000	...	...	2,186,000	10	Program expenditures	1,881,095	304,905	...	1,805,343
...	255,000	...	28,000	283,000	(S)	Contributions to employee benefit plans	283,000	...	...	280,000
...	**2,441,000**	**...**	**28,000**	**2,469,000**		**Total Program—Budgetary**	**2,164,095**	**304,905**	**...**	**2,085,343**
						Inspector General of Banks Program				
...	3,705,000	...	...	3,705,000	15	Program expenditures				
...	...	351,000	...	351,000	15c	Program expenditures				
...	3,705,000	351,000	...	4,056,000		Total—Vote 15	3,665,056	390,944	...	3,221,569
...	425,000	...	46,000	471,000	(S)	Contributions to employee benefit plans	471,000	...	...	280,000
...	**4,130,000**	**351,000**	**46,000**	**4,527,000**		**Total Program—Budgetary**	**4,136,056**	**390,944**	**...**	**3,501,569**
						Special Program				
...	45,000	...	...	45,000	20	Foreign Claims Fund	45,000	...	...	85,000
83,940,020	...	...	...	83,940,020	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions Depositors Compensation Act	5,544,633	...	78,395,387	791,059,980
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,214,126
83,940,020	45,000	...	...	83,985,020		Total budgetary	5,589,633	...	78,395,387	797,359,106
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000 (Gross)	...	...	2,000,000	73,000,000
...	631,000	...	...	631,000	L25	Advances to the St. John Harbour Bridge Authority	464,048	166,952	...	836,498
2,000,000	631,000	...	...	2,631,000		Total non-budgetary	464,048	166,952	2,000,000	73,836,498
83,940,020 **2,000,000**	**45,000** **631,000**	**...** **...**	**...** **...**	**83,985,020** **2,631,000**		**Total Program—Budgetary** **Non-budgetary**	**5,589,633** **464,048**	**...** **166,952**	**78,395,387** **2,000,000**	**797,359,106** **73,836,498**
83,940,020 **3,353,802,943**	**32,802,108,000** **631,001**	**286,375,000** **...**	**(376,084,816)** **59,258,184**	**32,796,338,204** **3,413,692,128**		**Total Department—Budgetary** **Non-budgetary**	**32,716,925,960** **276,382,196**	**1,016,857** **348,804**	**78,395,387** **3,136,961,128**	**31,852,864,085**[2] **425,236,498**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Auditor General				
...	40,470,000	...	...	40,470,000	30	Program expenditures				
...	...	...	6,200	6,200		Transfer from TB Vote 10[1]				
...	40,470,000	...	6,200	40,476,200		Total—Vote 30	39,704,399	771,801	...	38,096,395
...	124,000	...	4,559	128,559	(S)	Salary of the Auditor General	128,559	...	...	124,257
...	3,949,000	...	428,000	4,377,000	(S)	Contributions to employee benefit plans	4,377,000	...	...	4,212,000
...	**44,543,000**	**...**	**438,759**	**44,981,759**		**Total Program—Budgetary**	**44,209,958**	**771,801**	**...**	**42,432,652**
						Canada Deposit Insurance Corporation				
565,000,000	...	17,000,000	(17,000,000)	565,000,000	(S)	(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $1,500,000,000. (Net)	268,164,383	...	296,835,617	895,000,000
565,000,000	**...**	**17,000,000**	**(17,000,000)**	**565,000,000**		**Total Program—Non-budgetary**	**268,164,383**	**...**	**296,835,617**	**895,000,000**
						Insurance				
...	26,384,000	...	...	26,384,000	35	Program expenditures	24,999,947	1,384,053	...	17,782,829
...	1,289,000	...	140,000	1,429,000	(S)	Contributions to employee benefit plans	1,429,000	...	...	1,372,000
...	...	...	(2,446,189)	(2,446,189)	(S)	Civil service insurance actuarial liability adjustment	(2,446,189)	...	...	312,191
...	...	...	...	...		Appropriations not required for the current year		...	...	5,000,000
...	**27,673,000**	**...**	**(2,306,189)**	**25,366,811**		**Total Program—Budgetary**	**23,982,758**	**1,384,053**	**...**	**24,467,020**
						Tariff Board				
...	2,343,000	...	...	2,343,000	40	Program expenditures				
...	...	64,600	...	64,600	40a	Program expenditures				
...	...	...	245,000	245,000		Transfer from TB Vote 5[1]				
...	2,343,000	64,600	245,000	2,652,600		Total—Vote 40	2,557,912	94,688	...	2,649,838
...	258,000	...	28,000	286,000	(S)	Contributions to employee benefit plans	286,000	...	...	296,000
...	**2,601,000**	**64,600**	**273,000**	**2,938,600**		**Total Program—Budgetary**	**2,843,912**	**94,688**	**...**	**2,945,838**
83,940,020	**32,876,925,000**	**286,439,600**	**(377,679,246)**	**32,869,625,374**		Total Ministry— **Budgetary**	**32,787,962,588**	**3,267,399**	**78,395,387**	**31,922,709,595[2]**
3,918,802,943	**631,001**	**17,000,000**	**42,258,184**	**3,978,692,128**		Non-budgetary	**544,546,579**	**348,804**	**3,433,796,745**	**1,320,236,498**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Part of the Fiscal Transfer Payments Program has been transferred to Supply and Services. Therefore, the previous year's expenditure has been adjusted by $242,785,016.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program				
								Operating				
...	31,473,000	...	576,193	...	308,000	...	32,357,193	**Financial and economic policies**	29,112,435	3,244,758	...	27,818,940
...	45,000,000	...	...	...	(8,391,348)	...	36,608,652	**Domestic coinage**	36,608,652	...	...	32,756,079
...	25,053,000	...	734,128	...	516,230	(9,919,000)	16,384,358	**Administration**	18,663,669	(2,279,311)	...	23,025,273
...	(9,569,000)	...	(350,000)	...	...	9,919,000		**Revenue credited to the vote**		...	...	...
...	91,957,000	...	960,321	...	(7,567,118)	...	85,350,203	**Total—Operating**	84,384,756	965,447	...	83,600,292
								Capital				
...	...	...	...	...	...	...		**Financial and economic policies**	763,191	(763,191)	...	648,232
...	935,000	...	...	...	...	...	935,000	**Administration**	897,510	37,490	...	1,356,435
...	935,000	...	...	...	...	...	935,000	**Total—Capital**	1,660,701	(725,701)	...	2,004,667
								Transfer payments				
...	197,300,000	...	...	...	(47,539,000)	...	149,761,000	International financial organizations	149,679,738	81,262	...	...
								Non-budgetary				
3,351,802,943	1	...	...	...	59,258,184	...	3,411,061,128	International financial organizations	275,918,148	181,852	3,134,961,128	351,400,000
								Program Summary				
...	31,473,000	...	576,193	...	308,000	...	32,357,193	**Financial and economic policies**	29,875,626	2,481,567	...	28,467,172
...	45,000,000	...	...	...	(8,391,348)	...	36,608,652	**Domestic coinage**	36,608,652	...	...	32,756,079
...	197,300,000	...	...	...	(47,539,000)	...	149,761,000	**International financial organizations—Budgetary**	149,679,738	81,262	...	...
3,351,802,943	1	...	...	...	59,258,184	...	3,411,061,128	**Non-budgetary**	275,918,148	181,852	3,134,961,128	351,400,000
...	16,419,000	...	384,128	...	516,230	...	17,319,358	**Administration**	19,561,179	(2,241,821)	...	24,381,708
...	290,192,000	...	960,321	...	(55,106,118)	...	236,046,203	**Total Program—Budgetary**	235,725,195	321,008	...	85,604,959
3,351,802,943	1	...	...	...	59,258,184	...	3,411,061,128	**Non-budgetary**	275,918,148	181,852	3,134,961,128	351,400,000
								Public Debt Program				
								Operating				
...	26,730,000,000	275,000,000	...	...	(609,556,415)	...	26,395,443,585	Interest costs	26,395,443,585	...	...	25,165,437,705
...	270,000,000	...	...	...	2,483,269	...	272,483,269	Servicing and issuing costs	272,483,269	...	...	339,645,861
...	27,000,000,000	275,000,000	...	...	(607,073,146)	...	26,667,926,854	**Total Program—Budgetary**	26,667,926,854	...	...	25,505,083,566

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Fiscal Transfer Payments Program				
								Transfer payments				
...	5,505,300,000	6,364,000	...	...	285,060,127	...	5,796,724,127	Fiscal transfer payments	5,796,724,127	...	...	5,459,229,542
...	...	360,000	...	...	...	...	360,000	Fiscal stabilization	360,000	...	...	...
...	...	4,300,000	...	...	...	...	4,300,000	Revenue guarantee payment	4,300,000	...	...	...
—	**5,505,300,000**	**11,024,000**	—	—	**285,060,127**	...	**5,801,384,127**	**Total Program—Budgetary**	**5,801,384,127**	—	—	**5,459,229,542**
								Canadian Import Tribunal Program				
								Operating				
...	2,441,000	...	...	...	28,000	...	2,469,000	Canadian import tribunal	2,161,935	307,065	...	2,062,500
								Capital				
...	...	...	...	...	...	...	...	Canadian import tribunal	2,160	(2,160)	...	22,843
—	**2,441,000**	—	—	—	**28,000**	...	**2,469,000**	**Total Program—Budgetary**	**2,164,095**	**304,905**	...	**2,085,343**
								Inspector General of Banks Program				
								Operating				
...	4,130,000	351,000	...	...	46,000	...	4,527,000	Inspector General of Banks	4,076,797	450,203	...	3,457,897
								Capital				
...	...	...	...	...	...	...	...	Inspector General of Banks	59,259	(59,259)	...	43,672
—	**4,130,000**	**351,000**	—	—	**46,000**	...	**4,527,000**	**Total Program—Budgetary**	**4,136,056**	**390,944**	...	**3,501,569**
								Special Program				
								Operating				
83,940,020	45,000	...	...	...	...	...	83,985,020	Special program	5,589,633	...	78,395,387	797,359,106
								Non-budgetary				
2,000,000	631,000	...	...	...	...	...	2,631,000	Special program	464,048	166,952	2,000,000	73,836,498
83,940,020	**45,000**	...	...	...	...	...	**83,985,020**	**Total Program—Budgetary**	**5,589,633**	...	**78,395,387**	**797,359,106**
2,000,000	**631,000**	...	...	...	...	...	**2,631,000**	**Non-budgetary**	**464,048**	**166,952**	**2,000,000**	**73,836,498**
								Total Department—				
83,940,020	**32,802,108,000**	**286,375,000**	**960,321**	...	**(377,045,137)**	...	**32,796,338,204**	**Budgetary**	**32,716,925,960**	**1,016,857**	**78,395,387**	**31,852,864,085**
3,353,802,943	**631,001**	—	—	...	**59,258,184**	...	**3,413,692,128**	**Non-budgetary**	**276,382,196**	**348,804**	**3,136,961,128**	**425,236,498**

								Auditor General				
								Operating				
...	43,670,000		6,200	..	432,559	.	44,108,759	Legislative auditing	42,508,393	1,600,366	...	40,980,455
								Capital				
...	438,000	...					438,000	Legislative auditing	1,267,685	(829,685)	...	1,042,197
								Transfer payments				
...	435,000	...					435,000	Legislative auditing	433,880	1,120	...	410,000
...	**44,543,000**	**...**	**6,200**	**...**	**432,559**	**...**	**44,981,759**	**Total Program—Budgetary**	**44,209,958**	**771,801**	**...**	**42,432,652**
								Canada Deposit Insurance Corporation				
								Non-budgetary				
565,000,000		17,000,000		.	(17,000,000)		565,000,000	Canada Deposit Insurance Corporation	268,164,383	...	296,835,617	895,000,000
565,000,000	**...**	**17,000,000**	**...**	**...**	**(17,000,000)**	**...**	**565,000,000**	**Total Program—Non-budgetary**	**268,164,383**	**...**	**296,835,617**	**895,000,000**
								Insurance				
								Operating				
	24,074,000				103,085		24,177,085	Supervision of companies	22,528,711	1,648,374	...	20,874,356
	1,589,000				7,380		1,596,380	Actuarial and other services	1,567,125	29,255	...	1,369,584
	1,996,000			...	29,535		2,025,535	Administration	2,065,786	(40,251)	...	1,886,673
					(2,446,189)		(2,446,189)	Civil service insurance actuarial liability adjustment	(2,446,189)	...	...	312,191
...	27,659,000	.			(2,306,189)		25,352,811	Total—Operating	23,715,433	1,637,378	...	24,442,804
								Capital				
...	14,000	...	.	..	.		14,000	Administration	267,325	(253,325)	...	24,216
								Program Summary				
...	**24,074,000**	**...**	**...**	**...**	**103,085**	**...**	**24,177,085**	**Supervision of companies**	**22,528,711**	**1,648,374**	**...**	**20,874,356**
...	**1,589,000**	**...**	**...**	**...**	**7,380**	**...**	**1,596,380**	**Actuarial and other services**	**1,567,125**	**29,255**	**...**	**1,369,584**
...	**2,010,000**	**...**	**...**	**...**	**29,535**	**...**	**2,039,535**	**Administration**	**2,333,111**	**(293,576)**	**...**	**1,910,889**
...	**...**	**...**	**...**	**...**	**(2,446,189)**	**...**	**(2,446,189)**	**Civil service insurance actuarial liability adjustment**	**(2,446,189)**	**...**	**...**	**312,191**
...	**27,673,000**	**...**	**...**	**...**	**(2,306,189)**	**...**	**25,366,811**	**Total Program—Budgetary**	**23,982,758**	**1,384,053**	**...**	**24,467,020**
								Tariff Board				
								Operating				
...	552,000	..	51,450		5,880	..	609,330	Appeals	573,293	36,037	...	618,626
...	1,636,000	64,600	154,350		17,640		1,872,590	References	1,784,478	88,112	...	1,855,878
	401,000	.	39,200		4,480		444,680	Administration	436,795	7,885	...	445,456
	2,589,000	64,600	245,000		28,000	...	2,926,600	Total—Operating	2,794,566	132,034	...	2,919,960
								Capital				
	12,000						12,000	Administration	49,346	(37,346)	...	25,878

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Adjustments and transfers: Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	552,000	...	51,450	...	5,880	...	609,330	**Appeals**	573,293	36,037	...	618,626
...	1,636,000	64,600	154,350	...	17,640	...	1,872,590	**References**	1,784,478	88,112	...	1,855,878
...	413,000	...	39,200	...	4,480	...	456,680	**Administration**	486,141	(29,461)	...	471,334
—	**2,601,000**	**64,600**	**245,000**	...	**28,000**	...	**2,938,600**	**Total Program—Budgetary**	**2,843,912**	**94,688**	—	**2,945,838**
83,940,020	32,876,925,000	286,439,600	1,211,521	...	(378,890,767)	...	32,869,625,374	Total Ministry—Budgetary	32,787,962,588	3,267,399	78,395,387	31,922,709,595
3,918,802,943	631,001	17,000,000	...	...	42,258,184	...	3,978,692,128	Non-budgetary	544,546,579	348,804	3,433,796,745	1,320,236,498

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Financial and Economic Policies Program				
							Other transfer payments				
							International financial organizations				
...	1,100,000	...	...	...	...	1,100,000	Payment to the International Bank for Reconstruction and Development in accordance with the Bretton Woods and Related Agreements Act	1,068,683	31,317	...	...
...	8,000,000	...	...	...	...	8,000,000	Payment to the International Finance Corporation in accordance with the Bretton Woods and Related Agreements Act	7,950,055	49,945	...	...
...	178,400,000	...	...	...	(37,739,000)	140,661,000	(S) Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act	140,661,000	...	...	...
...	9,800,000	...	...	...	(9,800,000)	...	(S) Encashment of demand notes by the International Bank for Reconstruction and Development in accordance with the Bretton Woods and Related Agreements Act		...	...	...
...	**197,300,000**	**...**	**...**	**...**	**(47,539,000)**	**149,761,000**	**Total Program**	**149,679,738**	**81,262**	**...**	**...**
							Fiscal Transfer Payments Program				
							Other transfer payments				
...	35,900,000	(95,000)	...	...	(443)	35,804,557	Statutory subsidies	35,804,557	...	...	35,804,557
...	5,376,400,000	43,683,000	...	...	282,085,000	5,702,168,000	Fiscal equalization	5,702,168,000	...	...	5,155,797,000
...	65,000,000	...	...	...	...	65,000,000	Supplementary fiscal equalization	65,000,000	...	...	220,000,000
...	290,000,000	(36,400,000)	...	...	4,322,009	257,922,009	Public utilities income tax transfer	257,922,009	...	...	299,110,115
...	(262,000,000)	(824,000)	...	...	(1,423,749)	(264,247,749)	Youth allowances recovery	(264,247,749)	...	...	(251,489,706)
...	...	360,000	...	...	...	360,000	Fiscal stabilization	360,000	...	...	...
...	...	4,300,000	...	...	...	4,300,000	Revenue guarantee payment	4,300,000	...	...	...
...	...	...	...	...	77,310	77,310	1971 Undistributed income on hand	77,310	...	...	7,576
...	**5,505,300,000**	**11,024,000**	**...**	**...**	**285,060,127**	**5,801,384,127**	**Total Program**	**5,801,384,127**	**...**	**...**	**5,459,229,542**
...	**5,702,600,000**	**11,024,000**	**...**	**...**	**237,521,127**	**5,951,145,127**	**Total Department**	**5,951,063,865**	**81,262**	**...**	**5,459,229,542**
							Auditor General				
							Grants				
							Legislative auditing				
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	International Organization of Supreme Audit Institutions	**4,200**	**800**	**...**	**4,000**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Legislative auditing				
...	**430,000**	...	...	...	...	**430,000**	Canadian Comprehensive Auditing Foundation	**429,680**	**320**	...	**406,000**
...	**435,000**	...	...	...	...	**435,000**	**Total Program**	**433,880**	**1,120**	...	**410,000**
...	**5,703,035,000**	**11,024,000**	...	...	**237,521,127**	**5,951,580,127**	**Total Ministry**	**5,951,497,745**	**82,382**	...	**5,459,639,542**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program			
Budgetary (respendable revenues)			
Administration			
Operating expenditures recovered from Treasury Board and the Office of the Comptroller General	9,569,000	9,569,000	8,949,540
Increased revenue credited to the vote (TB 804465 and TB 805857)	350,000	60,000	...
Total Program—Budgetary	**9,919,000**	**9,629,000**	**8,949,540**
Total Ministry—Budgetary	**9,919,000**	**9,629,000**	**8,949,540**

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	79,939,707	32,756,661
Bank of Canada—Transfer of profit	1,936,466,289	1,880,031,132
Federal-provincial employment loans program	7,296,777	7,507,145
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	5,049,226	5,880,915
Special development loans program	8,055,590	7,746,920
Winter capital projects fund	14,459,023	14,013,395
Town of Oromocto—New Brunswick	191	4,076
Jamaica—Special program—Economic assistance	902,852	3,526,599
United Kingdom—The United Kingdom Financial Agreement Act, 1946	13,907,154	14,456,546
Canada Development Corporation	81,226	...
Ottawa Civil Service Recreational Association	12,760	14,228
Town of Oromocto	122	597
Town of Oromocto Development Corporation	14,019	15,359
Foreign exchange accounts—		
Exchange Fund Account—(Loss) profit	(104,743,164)	51,358,153
International Monetary Fund—Subscriptions—Transfer of profit	8,767,437	23,908,435
Cash—		
Interest on bank deposits	212,880,026	273,161,506
Consolidated specified purpose accounts—		
Interest on loans to the Unemployment Insurance Account	836,733,949	223,936,124
Other accounts—		
Supply revolving fund	5,650,302	5,778,586
Government Telecommunications Agency revolving fund	620,443	423,013
Self-Supporting Airports and Associated Ground Services revolving fund	...	912,459
Canadian Government Printing Bureau revolving fund	658,619	1,293,554
	3,026,811,492	2,546,784,347
Refunds of previous years' expenditure—		
Refund of salaries, goods and services	109,367	251,793
Adjustment to prior year's Payables at Year End (PAYE)	215,097	420,137
	324,464	671,930
Services and service fees—		
Fines, penalties and forfeitures	4,162	7,200
Fees—Access to information	751	372
	4,913	7,572

	Current year	Previous year
	$	$
Domestic coinage	52,579,079	144,316,286
Proceeds from sales	15,127	...
Premium and discount on exchange	40,132,523	4,321,853
Other non-tax revenue—		
Unclaimed balances which have been received from the Bank of Canada in respect of the chartered banks	205,937	185,021
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	9,028	35,451
Unclaimed cheques	4,828,715	4,712,312
Unclaimed drafts	...	670,650
Outstanding Hog premium warrants	13,240	...
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario	200,000	200,000
Recovery of costs by employee pay deductions	450	...
Liabilities transferred from Government Annuities Account	211,478	...
Other miscellaneous revenues under $500 per item	306	358,175
International Monetary Fund transfer charges	8,400,297	6,324,339
Donations to the Crown	...	538
Transfer from Custodian Administration Account	...	1,303,138
Profit on exchange	83,016	...
Recovery of employee benefits	23,576	...
	13,976,043	13,789,624
Total Program	3,133,843,641	**2,709,891,612**
Public Debt Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Government's holdings of unmatured debt—		
Interest	17,705,118	20,494,715
(Loss) profit	(58,004)	8,999,931
	17,647,114	29,494,646
Other non-tax revenue—		
Transfer from matured debt outstanding	319,500	...
Total Program	**17,966,614**	**29,494,646**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Inspector General of Banks Program		
Non-Tax Revenue—		
Services and service fees—		
Fines, penalties and forfeitures	1,300	...
Cost of bank inspections	3,273,420	1,838,342
Foreign bank registration fees	25,500	27,500
	3,300,220	1,865,842
Proceeds from sales	3,900	1,000
Total Program	3,304,120	1,866,842
Total Department	3,155,114,375	2,741,253,100
Auditor General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	103,252	47,906
Adjustment to prior year's Payables at Year End (PAYE)	17,165	24,448
	120,417	72,354
Services and service fees—		
Auditing services rendered to organizations	390,970	309,248
Other non-tax revenue	110,704	14,743
Total Program	622,091	396,345
Insurance		
Tax Revenue—		
Tax on insurance premiums:[2]		
On insurance placed with unauthorized insurers	1,428,976	668,122
On insurance placed with authorized insurers through brokers or agents outside Canada	120,671	77,855
Total Tax Revenue	1,549,647	745,977
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	11,801	22,751
Adjustment to prior year's Payables at year end (PAYE)		38,644
	11,801	61,395
Services and service fees—		
Assessment on:[3]		
Insurance companies	14,633,233	8,936,278
Investment companies	145,820	166,514
Trust companies	1,416,093	916,874
Loan companies	1,097,770	761,891
Cooperative credit societies	172,385	147,786
Services provided to Canada Deposit Insurance Corporation	338,803	563,055
Services provided to Canada Pension Plan	412,497	370,485
Fees collected under Pension Benefits Standard Act	393,132	355,143
Penalties received from companies for late filing of financial statements	9,420	12,430
	18,619,153	12,230,456
Other non-tax revenue	13,518	114
Total Non-Tax Revenue	18,644,472	12,291,965
Total Program	20,194,119	13,037,942
Tariff Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,200	...
Total Program	2,200	...
Ministry Summary		
Tax Revenue—		
Tax on insurance premiums	1,549,647	745,977
Total Tax Revenue	1,549,647	745,977
Non-Tax Revenue—		
Return on investments	3,044,458,606	2,576,278,993
Refunds of previous years' expenditure	458,882	805,679
Services and service fees	22,315,256	14,413,118
Domestic coinage	52,579,079	144,316,286
Proceeds from sales	19,027	1,000
Premium and discount on exchange	40,132,523	4,321,853
Other non-tax revenue	14,419,765	13,804,481
Total Non-Tax Revenue	3,174,383,138	2,753,941,410
Total Ministry	3,175,932,785	2,754,687,387

(1) Interest unless otherwise indicated.

(2) Under Part I of the Excise Tax Act, R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

(3) Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the

SECTION 10

1986-87
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

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Department

Objective

To coordinate the policies and programs of the Government of Canada respecting oceans; to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources.

Activity Description

Ocean Science and Surveys
Research and provision of oceanographic data and information contributing to the development and utilization of Canada's marine renewable and non-renewable resources; the provision of hydrographic data, charts and publications to meet the needs of navigation in Canadian waters; and the coordination of the policies and programs of the Government of Canada with respect to ocean science and technology.

Atlantic Fisheries Management
All federal fisheries and habitat management and development functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within and adjacent to Canada's 200-mile fisheries zones on the Atlantic coast, including the river systems and lakes in all of those provinces except Quebec; research and the provision of scientific information and advice for the management and development of fisheries and fish habitat; the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the Atlantic fishing industry, the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Pacific and Freshwater Fisheries Management
All federal fisheries and habitat management and development functions in the Pacific and Arctic Oceans, British Columbia, the Yukon and the Northwest Territories and the provinces of Alberta, Saskatchewan, Manitoba and Ontario, including research and the provision of scientific information and advice for the management and development of fisheries and fish habitat; management in Canadian portions of transboundary rivers, shared management in international fisheries, and management of the Native, recreational and commercial fishing effort, except where authority has been delegated to the provinces for the management of inland fisheries. It also includes the direction of the Department's national habitat management functions.

Marketing, International and Inspection
Provision of services to the fishing industry in the marketing of fish and fishery products through promotions, market development and market extension; the inspection of fish products and facilities to ensure the quality and safety of fish products; development and management of approved programs for the Fisheries Prices Support Board, and administrative support services to the Canadian Saltfish Corporation (CSC) and the Freshwater Fish Marketing Corporation (FFMC); and, in conjunction with External Affairs, making international arrangements to advance Canada's fisheries conservation and trade interests.

Corporate and Capital Services
The overall coordination of federal policies and programs relating to oceans; executive direction of the Program, corporate management and administrative services and capital asset management.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	423,577,000	...	...	423,577,000	1[2]	Operating expenditures				
...	...	11,676,400	...	11,676,400	1c	Transfer of $1,159,000 from Fisheries and Oceans Vote 5 and $372,000 from Fisheries and Oceans Vote 10				
...	...	...	1,159,000	1,159,000		Transfer from: Vote 5				
...	...	...	372,000	372,000		Vote 10				
...	...	...	10,810,000	10,810,000		TB Vote 5[1]				
...	...	...	1,034,000	1,034,000		TB Vote 10[1]				
...	423,577,000	11,676,400	13,375,000	448,628,400		Total—Vote 1	446,637,345	1,991,055	...	440,432,182
...	82,688,000	...	...	82,688,000	5	Capital expenditures				
...	...	...	(1,159,000)	(1,159,000)		Transfer to Vote 1				
...	82,688,000	...	(1,159,000)	81,529,000		Total—Vote 5	81,010,276	518,724	...	127,534,853
...	14,337,000	...	...	14,337,000	10	Grants and contributions				
...	...	...	(372,000)	(372,000)		Transfer to Vote 1				
...	14,337,000	...	(372,000)	13,965,000		Total—Vote 10	13,701,226	263,774	...	28,169,506
...	39,530	...	1,568	41,098	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	41,098	...	...	33,380
...	2,500,000	...	(1,143,315)	1,356,685	(S)	Liabilities under the Fisheries Improvement Loans Act	1,356,685	...	...	3,507,084
...	32,193,470	...	3,491,530	35,685,000	(S)	Contributions to employee benefit plans	35,685,000	...	...	34,556,000
...	...	...	338,119	338,119	(S)	Federal Court awards	338,119	...	...	29,280
...	...	...	89,587	89,587	(S)	Refunds of amounts credited to revenue in previous years	89,587	...	...	162,025
...	555,335,000	11,676,400	14,621,489	581,632,889		Total budgetary	578,859,336	2,773,553	...	634,424,310
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
...	**555,335,000**	**11,676,400**	**14,621,489**	**581,632,889**		**Total Department—Budgetary**	**578,859,336**	**2,773,553**	**...**	**634,424,310**
150,000	**...**	**...**	**...**	**150,000**		**Non-budgetary**	**...**	**...**	**150,000**	**...**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Saltfish Corporation				
32,577,500	...	...	...	32,577,500	L23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)	6,577,500	...	26,000,000	5,087,500
32,577,500	...	...	...	32,577,500		**Total Program—Non-budgetary**	6,577,500	...	**26,000,000**	**5,087,500**
						Freshwater Fish Marketing Corporation				
11,847,411	...	...	...	11,847,411	L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $30,000,000. (Net)	(15,152,589)	...	27,000,000	2,142,384
11,847,411	...	...	...	11,847,411		**Total Program—Non-budgetary**	(15,152,589)	...	**27,000,000**	**2,142,384**
...	**555,335,000**	**11,676,400**	**14,621,489**	581,632,889		Total Ministry— Budgetary	578,859,336	2,773,553	...	**634,424,310**
44,574,911	...	...	...	44,574,911		Non-budgetary	(8,575,089)	...	**53,150,000**	**7,229,884**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.
(2) Includes the Royal Commission on Seals and the Sealing Industry in Canada.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	102,376,000	...	4,025,200	(9,634,500)	757,900	...	97,524,600	Ocean science and surveys	95,971,818	1,552,782	...	...
...	171,406,000	...	3,242,000	(14,504,649)	1,250,149	...	161,393,500	Atlantic fisheries management	164,831,170	(3,437,670)	...	...
...	112,573,000	11,676,400	2,148,100	(1,207,362)	941,362	...	126,131,500	Pacific and freshwater fisheries management	126,935,064	(803,564)	...	...
...	36,880,000	...	545,600	(4,005,700)	261,400	(3,500,000)	30,181,300	Marketing, international and inspection	30,653,895	(472,595)	...	...
...	36,075,000	...	1,883,100	30,883,211	709,993	...	69,551,304	Corporate and capital services	64,399,202	5,152,102	...	...
...	(3,500,000)	...	...	...	...	3,500,000	...	Revenue credited to the vote		...	...	...
...	455,810,000	11,676,400	11,844,000	1,531,000	3,920,804	...	484,782,204	Total—Operating	482,791,149	1,991,055	...	475,212,867[1]
								Capital				
...	8,287,000	...	...	(1,194,000)	...	...	7,093,000	Ocean science and surveys	7,235,218	(142,218)	...	...
...	11,608,000	...	...	(2,477,100)	...	...	9,130,900	Atlantic fisheries management	9,681,363	(550,463)	...	...
...	6,733,000	...	...	2,158,400	...	...	8,891,400	Pacific and freshwater fisheries management	9,075,770	(184,370)	...	...
...	564,000	...	...	(52,500)	...	...	511,500	Marketing, international and inspection	503,505	7,995	...	...
...	55,496,000	...	...	406,200	...	...	55,902,200	Corporate and capital services	54,514,420	1,387,780	...	...
...	82,688,000	...	...	(1,159,000)	...	...	81,529,000	Total—Capital	81,010,276	518,724	...	127,534,853[1]
								Transfer payments				
...	512,500	...	...	(27,000)	...	...	485,500	Ocean science and surveys	483,000	2,500	...	451,126
...	11,755,000	...	...	790,900	...	...	12,545,900	Atlantic fisheries management	12,285,723	260,177	...	13,333,197
...	...	...	...	50,000	...	...	50,000	Pacific and freshwater fisheries management	50,000	...	...	...
...	88,000	...	...	600,000	...	...	688,000	Marketing, international and inspection	688,000	...	...	88,000
...	4,481,500	...	...	(1,785,900)	(1,143,315)	...	1,552,285	Corporate and capital services	1,551,188	1,097	...	5,072,321
...	...	...	...	...	...	...		Activities not required for the current year		...	...	12,731,946
...	16,837,000	...	...	(372,000)	(1,143,315)	...	15,321,685	Total—Transfer payments	15,057,911	263,774	...	31,676,590
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan		...	150,000	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	111,175,500	...	4,025,200	(10,855,500)	757,900	...	105,103,100	Ocean science and surveys	103,690,036	1,413,064	...	...
...	194,769,000	...	3,242,000	(16,190,849)	1,250,149	...	183,070,300	Atlantic fisheries management	186,798,256	(3,727,956)	...	...
...	119,306,000	11,676,400	2,148,100	1,001,038	941,362	...	135,072,900	Pacific and freshwater fisheries management	136,060,834	(987,934)	...	...
...	34,032,000	...	545,600	(3,458,200)	261,400	...	31,380,800	Marketing, international and inspection	31,845,400	(464,600)	...	...
...	96,052,500	...	1,883,100	29,503,511	(433,322)	...	127,005,789	Corporate and capital services	120,464,810	6,540,979	...	...
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...
...	**555,335,000**	**11,676,400**	**11,844,000**	...	**2,777,489**	...	581,632,889	**Total Department— Budgetary**	578,859,336	2,773,553	...	**634,424,310**[1]
150,000	...	...	...	...	...	...	**150,000**	**Non-budgetary**	...	...	**150,000**	...
								Canadian Saltfish Corporation				
								Non-budgetary				
32,577,500	...	...	...	...	...	...	32,577,500	Canadian Saltfish Corporation	6,577,500	...	26,000,000	5,087,500
32,577,500	...	...	...	...	...	...	32,577,500	**Total Program—Non-budgetary**	6,577,500	...	**26,000,000**	**5,087,500**
								Freshwater Fish Marketing Corporation				
								Non-budgetary				
11,847,411	...	...	...	...	...	...	11,847,411	Freshwater Fish Marketing Corporation	(15,152,589)	...	27,000,000	2,142,384
11,847,411	...	...	...	...	...	...	11,847,411	**Total Program—Non-budgetary**	(15,152,589)	...	**27,000,000**	**2,142,384**
...	**555,335,000**	**11,676,400**	**11,844,000**	...	**2,777,489**	...	**581,632,889**	Total Ministry— Budgetary	578,859,336	**2,773,553**	...	**634,424,310**
44,574,911	...	...	...	...	...	...	**44,574,911**	Non-budgetary	(8,575,089)	...	**53,150,000**	**7,229,884**

(1) Previous year's figures are not available because of the new activity breakdown.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Ocean science and surveys				
...	26,000	...	...	...	...	26,000	Membership fee—International Hydrographic Organization	26,000	...	...	25,126
...	15,000	...	...	...	...	15,000	Intergovernmental Oceanographic Trust Fund	15,000	...	...	...
...	15,000	...	...	...	...	15,000	Sea Use Council	15,000	...	...	15,000
...	360,000	...	...	...	...	360,000	Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360,000	...	...	360,000
...	55,000	...	...	(2,000)	...	53,000	Grant to the Canadian Institute of Surveying to finance the operation of the Bureau of the Fédération internationale des géomètres	53,000	...	...	51,000
...	471,000	...	...	(2,000)	...	469,000		469,000	...	...	451,126
							Atlantic fisheries management				
...	104,000	...	...	...	...	104,000	Grants to biology students capable of taking instruction and working in the French language	95,728	8,272	...	112,000
...	150,000	...	...	...	...	150,000	Marine Sciences Research Laboratory of Memorial University, Newfoundland	150,000	...	...	150,000
...	254,000	...	...	...	...	254,000		245,728	8,272	...	262,000
							Northwest Territories and inland fishery management				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
							Services to the fishing industry				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,959,494
...	**725,000**	...	...	**(2,000)**	...	**723,000**	Total—Grants	**714,728**	**8,272**	...	**6,697,620**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Ocean science and surveys				
...	16,500	...	...	...	...	16,500	Assistance towards the costs of an international meeting and exhibition of ocean industries	14,000	2,500	...	...
...	25,000	...	...	(25,000)	...	...	Contribution to the National Association for Business Development and Exports of Oceanic Technologies and Services (OCEANIC CANADA) for oceans technological development and information transfer	...	...	...	...
...	41,500	...	...	(25,000)	...	16,500		14,000	2,500	...	...
							Atlantic fisheries management				
...	2,044,000	...	...	(1,425,000)	...	619,000	Contribution to commercial licensed fishermen of the North-Shore and Lower St-Lawrence and the Magdalen Islands	625,249	(6,249)	...	5,473,181
...	...	...	...	45,000	...	45,000	Contribution to the Committee on Seals and Sealing	45,000	...	...	75,000
...	380,000	...	...	...	...	380,000	Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities	380,000	...	...	327,951
...	1,062,000	...	...	(19,100)	...	1,042,900	Contribution for Atlantic fisheries technological development and information transfer	875,894	167,006	...	958,802
...	725,000	...	...	(5,000)	...	720,000	Contribution to registered fish plants, corporations, single individual enterprises or groups of individuals involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island	702,736	17,264	...	789,337
...	3,150,000	...	...	1,223,000	...	4,373,000	Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of the New Brunswick fisheries	4,079,086	293,914	...	4,553,242
...	800,000	...	...	(100,000)	...	700,000	Contribution towards fisheries development programs in Labrador	700,000	...	...	...
...	920,000	...	...	(78,000)	...	842,000	Atlantic Salmon Commercial Licences Buyback Program	1,114,293	(272,293)	...	...
...	2,420,000	...	...	1,150,000	...	3,570,000	Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries	3,517,737	52,263	...	832,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	61,684
...	11,501,000	...	...	790,900	...	12,291,900		12,039,995	251,905	...	13,071,197

							Pacific and freshwater fisheries management				
...	...	...	...	50,000	...	50,000	Contribution to the British Columbia Aboriginal Peoples' Fisheries Commission for improving the consultation process between the Department and Native users and between non-Native users and Native users	50,000	...	...	...
							Marketing, international and inspection				
...	75,000	...	...	200,000	...	275,000	Contribution to the Fisheries Council of British Columbia (FCBC) to assist in the promotion of Pacific species	275,000	...	...	88,000
...	...	...	...	400,000	...	400,000	Contribution to the Seafood Advisory Council to assist the East Coast and freshwater industry in the promotion of Canadian fish and seafood in the Canadian domestic market	400,000	...	...	...
...	13,000	...	...	...	...	13,000	Contribution to the Ontario Council of Commercial Fisheries (OCCF) to assist in the promotion of Ontario freshwater species	13,000	...	...	...
...	88,000	...	...	600,000	...	688,000		688,000	...	...	88,000
							Corporate and capital services				
...	1,980,000	...	...	(1,950,900)	...	29,100	Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	29,503	(403)	...	1,563,737
...	1,500	...	...	...	...	1,500	Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of science and natural resources	1,500	...	...	1,500
...	...	...	...	70,000	...	70,000	Contribution to Aqua West 86 for assistance in Expo 86 exhibit costs	70,000	...	...	...
...	...	...	...	15,000	...	15,000	Contribution to the British Columbia Section of the Marine Technology Society to support an international symposium on ocean technology and development	13,500	1,500	...	...
...	...	...	...	80,000	...	80,000	Contribution to the Canadian Sealers Association to develop a long term strategy for the East Coast sealing industry	80,000	...	...	...
...	2,500,000	...	...	...	(1,143,315)	1,356,685	(S) Liabilities under the Fisheries Improvement Loans Act	1,356,685	...	...	3,507,084
...	4,481,500	...	...	(1,785,900)	(1,143,315)	1,552,285		1,551,188	1,097	...	5,072,321
							Northwest Territories and inland fishery management				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,000
							Services to the fishing industry				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,739,452
...	16,112,000	...	...	(370,000)	(1,143,315)	14,598,685	Total—Contributions	14,343,183	255,502	...	24,978,970

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	512,500	...	...	(27,000)	...	485,500	Ocean science and surveys	483,000	2,500	...	451,126
...	11,755,000	...	...	790,900	...	12,545,900	Atlantic fisheries management	12,285,723	260,177	...	13,333,197
...	...	...	...	50,000	...	50,000	Pacific and freshwater fisheries management	50,000	...	...	...
...	88,000	...	...	600,000	...	688,000	Marketing, international and inspection	688,000	...	...	88,000
...	4,481,500	...	...	(1,785,900)	(1,143,315)	1,552,285	Corporate and capital services	1,551,188	1,097	...	5,072,321
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	12,731,946
—	**16,837,000**	**—**	**—**	**(372,000)**	**(1,143,315)**	**15,321,685**	**Total Department**	**15,057,911**	**263,774**	**—**	**31,676,590**
...	16,837,000	...	...	(372,000)	(1,143,315)	15,321,685	Total Ministry	15,057,911	263,774	...	31,676,590

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Marketing, international and inspection			
Sale of fish products by the Fisheries Prices Support Board	3,500,000	3,348,225	3,387,365
Total Department—Budgetary	**3,500,000**	**3,348,225**	**3,387,365**
Total Ministry—Budgetary	**3,500,000**	**3,348,225**	**3,387,365**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canadian Saltfish Corporation	1,830,099	1,588,101
Freshwater Fish Marketing Corporation	1,326,145	1,422,434
Canadian producers of frozen groundfish	160,098	113,158
Haddock fishermen	10,694	10,070
Other accounts—		
Small Craft Harbours	...	24,673
Interest on long term debt	19,480	21,372
	3,346,516	3,179,808
Refunds of previous years' expenditure—		
Refund of outstanding advances	27,418	...
Adjustment to prior year's Payables at Year End (PAYE)	1,165,861	1,977,785
Sundries	753,152	1,955,522
	1,946,431	3,933,307
Privileges, licences and permits—		
Fees	4,139,064	3,393,491
Licences	8,056,285	6,790,037
Oyster leases	58,824	49,682
Bait	20,404	10,415
Vessel and fishermen registrations	1,846,120	1,701,778
	14,120,697	11,945,403
Services and service fees—		
Insulated container rental	71,849	447,125
Other fees	442,574	131,942
	514,423	579,067
Proceeds from sales—		
Proceeds from the sale of bait	1,376,987	1,486,426
Proceeds from the sale of publications	1,567,419	1,454,583
Proceeds from the sale of cod fillet	274,275	934,047
Sundry sales	477,489	412,882
	3,696,170	4,287,938
Other non-tax revenue—		
Seizures and forfeitures	497,010	291,522
Fines	1,006,399	1,318,230
Small craft harbours—		
Wharfage, berthage and leases	3,242,710	3,190,600
Licences	456,538	391,256
Rental of land, buildings, vehicles and machinery	320,438	341,532
Sundries	304,967	312,332
	5,828,062	5,845,472
Total Department	**29,452,299**	**29,770,995**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	**3,346,516**	**3,179,808**
Refunds of previous years' expenditure	**1,946,431**	**3,933,307**
Privileges, licences and permits	**14,120,697**	**11,945,403**
Services and service fees	**514,423**	**579,067**
Proceeds from sales	**3,696,170**	**4,287,938**
Other non-tax revenue	**5,828,062**	**5,845,472**
Total Ministry	**29,452,299**	**29,770,995**

[1] Interest unless otherwise indicated.

SECTION 11

1986-87
PUBLIC ACCOUNTS

Governor General

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Department

Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General
Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours
Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal.

Former Governors General
Provides for expenditures in respect of the activities performed by former governors general, which devolve upon them as a result of their having occupied that office and of the pensions of former governors general or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	5,911,000	...	...	5,911,000	1	Program expenditures				
...	...	895,000	...	895,000	1c	Program expenditures				
...	5,911,000	895,000	...	6,806,000		Total—Vote 1	6,792,926	13,074	...	5,518,748
...	49,000	...	21,000	70,000	(S)	Salary of the Governor General (Governor General's Act)	70,000	...	...	70,000
...	192,000	...	20,345	212,345	(S)	Annuities payable under the Governor General's Retiring Annuity Act	212,345	...	...	204,278
...	512,000	...	461	512,461	(S)	Contributions to employee benefit plans	512,461	...	...	491,496
...	**6,664,000**	**895,000**	**41,806**	**7,600,806**		**Total Ministry—Budgetary**	**7,587,732**	**13,074**	**...**	**6,284,522**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,318,000	895,000	...	853,312	21,461	...	6,087,773	Governor General	6,077,578	10,195	...	4,647,704
...	1,888,000	...	...	(883,658)	...	...	1,004,342	Honours	1,004,342	...	...	1,267,919
...	405,000	...	...	(140,549)	20,345	...	284,796	Former governors general	281,917	2,879	...	257,573
...	6,611,000	895,000	...	(170,895)	41,806	...	7,376,911	Total—Operating	7,363,837	13,074	...	6,173,196
								Capital				
...	50,000	...	...	173,895	...	...	223,895	Governor General	223,895	...	...	111,326
...	3,000	...	...	(3,000)	...	...		Honours		...	...	...
...	53,000	...	...	170,895	...	...	223,895	Total—Capital	223,895	...	...	111,326
								Ministry Summary				
...	4,368,000	895,000	...	1,027,207	21,461	...	6,311,668	Governor General	6,301,473	10,195	...	4,759,030
...	1,891,000	...	...	(886,658)	...	...	1,004,342	Honours	1,004,342	...	...	1,267,919
...	405,000	...	...	(140,549)	20,345	...	284,796	Former governors general	281,917	2,879	...	257,573
—	6,664,000	895,000	—	—	41,806	—	7,600,806	Total Ministry—Budgetary	7,587,732	13,074	—	6,284,522

SECTION 12

1986-87
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions, and the overall needs of the Department's clients.

Activity Description

Executive Direction
Operation of the Offices of the Minister, Deputy Minister, the Assistant Deputy Minister (Corporate Policy), the Assistant Deputy Minister (Finance and Professional Services), the Director General (Personnel Services), the Director General (Communications Management) and their respective staffs.

Corporate Policy
Defines the strategic framework within which departmental policies are developed; conducts research and develops policies; manages the Department's intergovernmental relations; evaluates the effectiveness of departmental policies and programs.

Finance and Professional Services
Provision of services to the Department in the area of corporate financial management and administration; contracts and headquarters technical services; management systems and services; management practices; legal and translation services; internal audit function.

Personnel Services
Provision of policy and program development to the Department in the area of personnel management; provision of functional direction and monitoring of personnel operations in the regions.

Communications
Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visual, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their educational, cultural and social, as well as their economic and community development needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Reserves and Trusts
Provides for the management and control of Indian lands and the natural resources on Indian reserves; administers on behalf of Indian and Inuit people the trust responsibilities set out in the Indian Act; includes the maintenance of current membership rolls.

Elementary and Secondary Education
Pre-school, elementary and secondary education, which fosters dignity and self-respect through the provision of educational services relevant to the social, economic and cultural needs and conditions of Indian bands and Inuit people.

Post-Secondary Education
Provides programs of financial assistance and instructional support services to individuals enrolled in post-secondary institutions.

Social Assistance
Provides and arranges for the provision of income support and family services to those individuals in need.

Welfare Services
Assistance and services to nurture and protect children, individuals and families living on reserves.

Other Education and Social Services
Assistance to Indians, Indian bands and Inuit in developing relevant cultural services through the creation of cultural/educational centres; assists them in creating a level of community social services that respond to their needs.

Economic Development
Assistance to Indians, Indian bands and Inuit people in creating business, employment and socio-economic development opportunities.

Band Management
Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Capital Facilities and Community Services
Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, as well as recreational and education facilities.

Program Management
Provision of policy development, co-ordination, program planning, direction and control at the headquarters, regional and district office levels.

Program Administration
Provides for all activities related to the provision of advisory and management support services to the program in the Department's regional operations; includes services for finance and accounting, personnel, communications, and systems support functions.

Northern Affairs Program

Objective

In common cooperation with the other federal departments and with the territorial governments, to promote the political, economic, social and cultural development of the northern territories, to effectively manage the orderly use, development and conservation of the North's natural resources and to protect the northern natural environment, for the benefit of all Canadians, northerners in particular.

Activity Description

Political, Social and Cultural Development
Management of DIAND/Territorial Governments relations in the areas of political development, devolution of responsibilities and fiscal relations, the support of Inuit art and artists, the support of Inuit culture and language, financial assistance to native organizations to enable them to develop positions in regard to economic development and social issues, and financial assistance to territorial governments to meet hospital, medical and housing (Yukon) costs of status Indians and Inuit.

Economic Planning and Development
Provides for the continuing analysis of the northern economy and progressive development of an overall economic strategy, planning and analysis in regard to the Northern Canada Power Commission (NCPC) and northern energy subsidies, negotiation and implementation of Economic Development Agreements in each territory, maximization of benefits to northerners from resource development projects, promotion and support of native businesses, planning for a northern transportation infrastructure, construction of northern roads and coordination of federal Government review and regulation of major resource development projects.

Renewable Resources Management and Environmental Protection
Provides in a quasi-provincial manner, for the management of the water, forest and land resources of the North, and for protection of the northern natural environment. Management of renewable resources, owned by the Crown in right of Canada, is achieved through administration of Acts and Regulations, which involves processing of applications from companies, communities and individuals for legal rights to resource use, administration of rights in good standing, and inspections to ensure compliance with terms and conditions of use. In addition, resources management requires the program to undertake inventories of the quantity and quality of renewable resources, so as to have a sufficient information base with which to deal effectively with applicants. The planning element also includes the preparation for and fighting of forest fires, the development of land use plans to accommodate diverse land use and deal with use conflicts, implementation of the Federal Environmental Assessment and Review Process (EARP) in the North, the regulation of environmental impacts of land use on vacant Crown lands and of offshore operations, and the conduct of applied environmental research.

Environmental Studies
To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North; by including the program management function directly related to the operation of the Environmental Studies Revolving Fund; and under Section 49(9) of the Canada Oil and Gas Act making payment for reasonable costs of such environmental or social studies carried out by any party as the Minister determines are necessary; and under Section 49 Subsection (4), (7) and (11) of the Canada Oil and Gas Act imposing levies upon interest owners of Canada Lands as prescribed by the Minister.

Non-Renewable Resources Management
Provides in a quasi-provincial manner, for the management of the mineral resources of the North, through the administration of legislation governing mineral rights acquisition, maintenance and recording, through provision of geological services and through maintenance of policies designed to encourage mining in the North. Northern interests and concerns respecting oil and gas exploration and development are factored into the operational activities of COGLA. The Northern Oil and Gas Action Program (NOGAP) of research in preparation for major hydrocarbon developments in the North is coordinated, and the Norman Wells Proven Area Agreement is administered.

Canada Oil and Gas Lands Administration
Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management
Responsibility for the management and executive direction of the Northern Affairs Program, the coordination and development of program wide policies (i.e. those that affect more than one planning element), the provision of financial, administrative, communications, personnel and management services for the Program, the development of knowledge and information on issues in circumpolar countries of significance to Canada, and support of northern science.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments
Payments to the territorial governments in order to offset, in part, the territorial governments costs of providing services to their residents.

Native Claims Program

Objective

To settle accepted native claims through negotiation.

Activity Description

Funding of Native Claimants
Financial support for the preparation, submission and negotiation of accepted claims.

Claims Negotiation
Resolution process for settlement of accepted native claims.

Settlements
Compensation to native claimants as required under agreements.

Northern Canada Power Commission

Objective

To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	45,887,000	...	...	45,887,000	1	Program expenditures				
...	...	...	8,724	8,724		Transfer from TB Vote 10(1)				
...	...	...	(3,302,850)	(3,302,850)		Transfer to: Vote 15				
...	...	...	(206,107)	(206,107)		Vote 50				
...	45,887,000	...	(3,500,233)	42,386,767		Total—Vote 1	39,025,598	3,361,169	...	40,795,822
...	...	...	19,500,000	19,500,000	(S)	Deletion of a note from Yukon Power Corporation pursuant to the Northern Canada Power Commission Yukon Assets Disposal Authorization Act	19,500,000	...	...	...
...	40,000	...	1,395	41,395	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	41,395	...	...	39,530
...	4,592,000	...	498,000	5,090,000	(S)	Contributions to employee benefit plans	5,090,000	...	...	5,081,000
...	**50,519,000**	...	**16,499,162**	67,018,162		**Total Program—Budgetary**	63,656,993	**3,361,169**	...	**45,916,352**
						Indian and Inuit Affairs Program				
...	256,099,000	...	...	256,099,000	5	Operating expenditures				
...	...	...	184,208	184,208		Transfer from TB Vote 10(1)				
...	...	...	(38,702,929)	(38,702,929)		Transfer to Vote 15				
...	256,099,000	...	(38,518,721)	217,580,279		Total—Vote 5	212,344,061	5,236,218	...	211,239,301
...	...	14,788,999	...	14,788,999	6c	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada certain debts due to Her Majesty the Queen in Right of Canada amounting to: (a) $14,219,135 representing the principal balances of 1,155 accounts owed by 892 debtors arising from direct loans, made from the Indian Economic Development Fund established under the authority of Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970; and (b) $569,864 representing the principal balances of 78 accounts owed by 78 debtors arising from direct loans, made from the Indian Housing Assistance Fund established under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No. 9, 1966	14,723,142	65,857	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	70,557,000	...	...	70,557,000	10	Capital expenditures				
...	...	...	(10,710,800)	(10,710,800)		Transfer to Vote 15				
...	70,557,000	...	(10,710,800)	59,846,200		Total—Vote 10	56,981,609	2,864,591	...	59,360,304
...	1,238,640,000	...	...	1,238,640,000	15	Grants and contributions				
...	...	108,880,920	...	108,880,920	15a	Transfer of $1,282,850 from Indian Affairs and Northern Development Vote 1; $24,952,129 from Indian Affairs and Northern Development Vote 5; $9,510,800 from Indian Affairs and Northern Development Vote 10; $1,357,500 from Indian Affairs and Northern Development Vote 25; $3,500,000 from Indian Affairs and Northern Development Vote 35; $9,223,000 from Indian Affairs and Northern Development Vote 40; and $220,000 from Indian Affairs and Northern Development Vote 45				
...	...	19,083,100	...	19,083,100	15c	Transfer of $2,020,000 from Indian Affairs and Northern Development Vote 1; $13,750,800 from Indian Affairs and Northern Development Vote 5; $1,200,000 from Indian Affairs and Northern Development Vote 10; $3,430,000 from Indian Affairs and Northern Development Vote 20; and $1,000,000 from Indian Affairs and Northern Development Vote 25				
...	...	...	3,302,850	3,302,850		Transfer from: Vote 1				
...	...	...	38,702,929	38,702,929		Vote 5				
...	...	...	10,710,800	10,710,800		Vote 10				
...	...	...	3,430,000	3,430,000		Vote 20				
...	...	...	2,357,500	2,357,500		Vote 25				
...	...	...	3,500,000	3,500,000		Vote 35				
...	...	...	9,223,000	9,223,000		Vote 40				
...	...	...	220,000	220,000		Vote 45				
...	...	...	16,100	16,100		TB Vote 10(1)				
...	1,238,640,000	127,964,020	71,463,179	1,438,067,199		Total—Vote 15	1,435,562,457	2,504,742	...	1,268,408,356
...	880,000	...	(23,484)	856,516	(S)	Indian annuities (Indian Act)	856,516	...	...	833,291
...	19,569,000	...	2,123,000	21,692,000	(S)	Contributions to employee benefit plans	21,692,000	...	...	22,114,000
...	...	...	397,042	397,042	(S)	Forgiveness of loans issued from Indian housing assistance account	397,042	...	...	495,522
...	...	...	559,498	559,498	(S)	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	559,498	...	...	493,092

5,051,053	...	...	...	5,051,053	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account	703,143	...	4,347,910	486,413
...	...	...	120,600	120,600	(S)	Supreme Court awards	120,600	...	...	49,509
...	...	...	28,250	28,250	(S)	Refunds of amounts credited to revenue in previous years	28,250	...	...	8,641
...	...	...	315,504	315,504	(S)	Federal Court awards	315,504	...	...	2,492
5,051,053	1,585,745,000	142,753,019	25,754,068	1,759,303,140		Total budgetary	1,744,283,822	10,671,408	4,347,910	1,563,490,921
15,177,385	...	...	...	15,177,385	L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	(1,156,133)	...	16,333,518	333,871
21,079,703	...	...	...	21,079,703	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote L20, Appropriation Act No. 3, 1975. Limit $70,000,000. (Net)	(10,927,414)	...	32,007,117	2,415,240
36,257,088	...	...	...	36,257,088		Total non-budgetary	(12,083,547)	...	48,340,635	2,749,111
5,051,053	**1,585,745,000**	**142,753,019**	**25,754,068**	**1,759,303,140**		**Total Program—Budgetary**	**1,744,283,822**	**10,671,408**	**4,347,910**	**1,563,490,921**
36,257,088	...	...	...	**36,257,088**		**Non-budgetary**	**(12,083,547)**	...	**48,340,635**	**2,749,111**
						Northern Affairs Program				
...	73,768,000	...	...	73,768,000	20	Operating expenditures				
...	...	13,399,360	...	13,399,360	20a	To extend the purposes of Indian Affairs and Northern Development Vote 20, and to authorize the transfer of $2,327,500 from Indian Affairs and Northern Development Vote 25				
...	...	...	2,327,500	2,327,500		Transfer from: Vote 25				
...	...	...	31,968	31,968		TB Vote 10(1)				
...	...	...	(3,430,000)	(3,430,000)		Transfer to Vote 15				
...	73,768,000	13,399,360	(1,070,532)	86,096,828		Total—Vote 20	83,596,999	2,499,829	...	64,879,455
...	...	462,655	...	462,655	21c	Pursuant to Section 18 of the Financial Administration Act, to write off from the Accounts of Canada, certain debts due to Her Majesty the Queen in Right of Canada, amounting to $462,655 representing the principal balances of 51 accounts owed by 48 debtors, arising from direct loans made from the Eskimo Loan Fund established by Vote 546, Appropriation Act No. 3, 1953	461,825	830	...	...
...	26,975,000	...	...	26,975,000	25	Capital expenditures				
...	...	...	(2,357,500)	(2,357,500)		Transfer to: Vote 15				
...	...	...	(2,327,500)	(2,327,500)		Vote 20				
...	26,975,000	...	(4,685,000)	22,290,000		Total—Vote 25	20,927,396	1,362,604	...	18,618,045
336,764	32,826,500	...	...	33,163,264	30	Grants and contributions				
...	...	6,901,200	...	6,901,200	30a	Grants and contributions				
...	...	1	...	1	30c	Grants and contributions				
336,764	32,826,500	6,901,201	...	40,064,465		Total—Vote 30	37,599,016	2,128,685	336,764	45,249,701

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
	As shown in									
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	4,489,000	...	487,000	4,976,000	(S)	Contributions to employee benefit plans	4,976,000	...	...	5,052,000
2,021,529	1,200,000	...	(1,200,000)	2,021,529	(S)	Environmental Studies Revolving Fund	1,086,991(2)	...	934,538(2)	942,722
...	...	...	218,619	218,619	(S)	Refunds of amounts credited to revenue in previous years	218,619	...	...	138,737
2,358,293	139,258,500	20,763,216	(6,249,913)	156,130,096		Total budgetary	148,866,846	5,991,948	1,271,302	134,880,660
320,000	...	...	...	320,000	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Gross)	...	...	320,000	...
4,331,118	...	...	...	4,331,118	L55	Provision of Eskimo loan fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978-79. Limit $7,072,000. (Net)	(463,722)	...	4,794,840	(153,472)
4,646,413	...	...	...	4,646,413	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969). (Net)	(17,599)	...	4,664,012	(8,495)
9,297,531	...	...	...	9,297,531		Total non-budgetary	(481,321)		9,778,852	(161,967)
2,358,293	**139,258,500**	**20,763,216**	**(6,249,913)**	156,130,096		**Total Program—Budgetary**	148,866,846	**5,991,948**	**1,271,302**	**134,880,660**
9,297,531	**...**	**...**	**...**	9,297,531		**Non-budgetary**	(481,321)	**...**	**9,778,852**	**(161,967)**
						Transfer Payments to the Territorial Governments Program				
...	160,000,000	...	...	160,000,000	35	Transfer payments to the Government of the Yukon Territory				
...	...	...	(3,500,000)	(3,500,000)		Transfer to: Vote 15				
...	...	...	(1,092,333)	(1,092,333)		Vote 40				
...	160,000,000	...	(4,592,333)	155,407,667		Total—Vote 35	155,407,666	1	...	138,788,215
...	477,000,000	...	...	477,000,000	40	Transfer payments to the Government of the Northwest Territories and the grants listed in the Estimates				
...	...	547,000	...	547,000	40c	Transfer of $1,092,333 from Indian Affairs and Northern Development Vote 35				
...	...	...	1,092,333	1,092,333		Transfer from Vote 35				
...	...	...	(9,223,000)	(9,223,000)		Transfer to Vote 15				
...	477,000,000	547,000	(8,130,667)	469,416,333		Total—Vote 40	469,416,333	...	...	447,390,000
...	**637,000,000**	**547,000**	**(12,723,000)**	**624,824,000**		**Total Program—Budgetary**	624,823,999	**1**	**...**	**586,178,215**

						Native Claims Program				
...	4,507,000	...	...	4,507,000	45	Operating expenditures				
...	...	284,844	...	284,844	45c	Operating expenditures				
...	...	...	(220,000)	(220,000)		Transfer to Vote 15				
...	4,507,000	284,844	(220,000)	4,571,844		Total—Vote 45	4,034,448	537,396	...	8,307,018
...	16,360,000	...	...	16,360,000	50	Grants and contributions				
...	...	23,254,180	...	23,254,180	50a	Grants and contributions				
...	...	17,689,154	...	17,689,154	50c	Transfer of $206,107 from Indian Affairs and Northern Development Vote 1				
...	...	...	206,107	206,107		Transfer from Vote 1				
...	16,360,000	40,943,334	206,107	57,509,441		Total—Vote 50	55,470,537	2,038,904	...	35,737,633
...	1,000,000	...	...	1,000,000	(S)	Grants to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	1,000,000
...	408,000	...	44,000	452,000	(S)	Contributions to employee benefit plans	452,000	...	...	425,000
...	...	2,934,863	...	2,934,863	(S)	Payments pursuant to the Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act	2,934,863	...	...	...
...	22,275,000	44,163,041	30,107	66,468,148		Total budgetary	63,891,848	2,576,300	...	45,469,651
...	14,303,000	...	...	14,303,000	L55	Loans to native claimants for the purpose of defraying costs related to research, development and negotiation of claims. (Gross)	14,171,308	131,692	...	14,104,825
...	...	1,064,448	...	1,064,448	L56a	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders. (Gross)	1,051,808	12,640	...	992,601
...	30,000,000	...	...	30,000,000	(S)	(L) Loans to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	30,000,000	...	...	...
...	44,303,000	1,064,448	...	45,367,448		Total non-budgetary	45,223,116	144,332	...	15,097,426
...	**22,275,000**	**44,163,041**	**30,107**	**66,468,148**		**Total Program—Budgetary**	63,891,848	**2,576,300**	...	**45,469,651**
...	**44,303,000**	**1,064,448**	...	**45,367,448**		**Non-budgetary**	45,223,116	**144,332**	...	**15,097,426**
7,409,346	**2,434,797,500**	**208,226,276**	**23,310,424**	2,673,743,546		**Total Department—Budgetary**	2,645,523,508	**22,600,826**	**5,619,212**	**2,375,935,799**
45,554,619	**44,303,000**	**1,064,448**	...	90,922,067		**Non-budgetary**	32,658,248	**144,332**	**58,119,487**	**17,684,570**
						Northern Canada Power Commission				
...	11,654,000	...	...	11,654,000	L60	Loans to the Commission for capital expenditures pursuant to the Northern Canada Power Commission Act, Section 15. (Gross)	11,600,000	54,000	...	3,900,000
...	**11,654,000**	...	...	**11,654,000**		**Total Program—Non-budgetary**	**11,600,000**	**54,000**	...	**3,900,000**
7,409,346	**2,434,797,500**	**208,226,276**	**23,310,424**	**2,673,743,546**		**Total Ministry—Budgetary**	**2,645,523,508**	**22,600,826**	**5,619,212**	**2,375,935,799**
45,554,619	**55,957,000**	**1,064,448**	...	**102,576,067**		**Non-budgetary**	**44,258,248**	**198,332**	**58,119,487**	**21,584,570**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

(2) In 1986-87, an amount of $71,197 was properly credited to the Fund's account for the cancellation of a March 31, 1986 Payables at Year End (PAYE) item. However, the same amount was also erroneously charged to the account. This amount and another of $25,000 which represented a 1985-86 coding error credited to the Fund's account, will be corrected in the 1987-88 fiscal year. Had these corrections been made in 1986-87, the amount of the carry forward authority would have been $980,735.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	2,948,000	...	1,561	(1,488,957)	28,785	...	1,489,389	Executive direction	4,781,492	(3,292,103)	...	3,475,170
...	5,920,000	...	...	...	51,792	..	5,971,792	Corporate policy	4,157,652	1,814,140	...	6,339,213
...	29,633,000	...	5,602	(2,020,000)	19,797,804	...	47,416,406	Finance and professional services	44,497,680	2,918,726	...	25,767,434
...	8,158,000	...	...	...	99,102	...	8,257,102	Personnel services	7,120,678	1,136,424	...	6,829,250
...	3,760,000	...	1,561	...	21,912	...	3,783,473	Communications	2,788,351	995,122	...	3,029,424
...	50,419,000	...	8,724	(3,508,957)	19,999,395	...	66,918,162	Total—Operating	63,345,853	3,572,309	...	45,440,491
								Capital				
...	4,000	...	...	...	...	...	4,000	Executive direction	37,669	(33,669)	...	95,983
...	12,000	..	...	...	...	...	12,000	Corporate policy	18,908	(6,908)	...	449
...	62,000	...	...	...	...	...	62,000	Finance and professional services	221,836	(159,836)	...	345,825
...	18,000	...	...	...	...	...	18,000	Personnel services	15,705	2,295	...	20,095
...	4,000	...	...	...	...	...	4,000	Communications	17,022	(13,022)	...	13,509
...	100,000	...	...	...	...	...	100,000	Total—Capital	311,140	(211,140)	...	475,861
								Program Summary				
...	2,952,000	...	1,561	(1,488,957)	28,785	...	1,493,389	**Executive direction**	4,819,161	(3,325,772)	...	3,571,153
...	5,932,000	...	...	...	51,792	...	5,983,792	**Corporate policy**	4,176,560	1,807,232	...	6,339,662
...	29,695,000	...	5,602	(2,020,000)	19,797,804	...	47,478,406	**Finance and professional services**	44,719,516	2,758,890	...	26,113,259
...	8,176,000	...	...	...	99,102	...	8,275,102	**Personnel services**	7,136,383	1,138,719	...	6,849,345
...	3,764,000	...	1,561	...	21,912	...	3,787,473	**Communications**	2,805,373	982,100	...	3,042,933
...	**50,519,000**	...	**8,724**	**(3,508,957)**	**19,999,395**	...	**67,018,162**	**Total Program—Budgetary**	**63,656,993**	**3,361,169**	...	**45,916,352**
								Indian and Inuit Affairs Program				
								Operating				
...	28,439,000	..	...	785,000	648,404	..	29,872,404	Reserves and trusts	20,566,811	9,305,593	...	15,451,084
...	70,891,000	...	...	(12,612,358)	700,590	...	58,979,232	Elementary and secondary education	65,174,174	(6,194,942)	...	62,627,720
...	2,578,000	...	...	(2,393,800)	21,230	...	205,430	Post-secondary education	1,516,336	(1,310,906)	...	2,063,034
...	8,609,000	...	...	(4,899,583)	42,460	...	3,751,877	Social assistance	5,850,572	(2,098,695)	...	6,882,488
...	3,409,000	...	...	(2,122,207)	...	...	1,286,793	Welfare services	3,045,162	(1,758,369)	...	2,734,601
...	637,000	...	...	...	...	...	637,000	Other education and social services	225,957	411,043	...	599,926
5,051,053	12,713,000	14,219,135	184,208	(572,100)	578,575	...	32,173,871	Economic development	26,550,297	1,275,664	4,347,910	11,321,258
...	10,994,000	...	...	(2,239,881)	84,920	...	8,839,039	Band management	7,570,319	1,268,720	...	9,072,484
...	53,488,000	569,864	...	(14,648,000)	758,650	...	40,168,514	Capital facilities and community services	37,777,962	2,390,552	...	40,184,041

...	41,688,000	.		...	411,845	...	42,099,845	Program management	44,235,115	(2,135,270)	...	43,919,573
...	42,222,000	...	...	...	297,220	...	42,519,220	Program administration	38,370,535	4,148,685	...	40,032,761
5,051,053	275,668,000	14,788,999	184,208	(38,702,929)	3,543,894	..	260,533,225	Total—Operating	250,883,240	5,302,075	4,347,910	234,888,970
								Capital				
...	224,000	...	...		.	..	224,000	Reserves and trusts	12,250	211,750	...	21,362
...	...	...			...	...	...	Elementary and secondary education	...	...	...	2,714
...		...				...	...	Other education and social services	84,801	(84,801)	...	123,409
...	68,193,000		...	(10,710,800)		...	57,482,200	Capital facilities and community services	54,617,426	2,864,774	...	56,837,208
...	...		...	...	...	...	...	Program management	608,505	(608,505)	...	652,298
...	2,140,000	.	.	...	...	...	2,140,000	Program administration	1,658,627	481,373	...	1,723,313
...	70,557,000	.	.	(10,710,800)		...	59,846,200	Total—Capital	56,981,609	2,864,591	...	59,360,304
								Transfer payments				
...	15,062,000	12,098,600	..	1,071,398	(23,484)		28,208,514	Reserves and trusts	28,206,194	2,320	...	15,581,740
...	337,731,000	12,398,147		12,964,569	...	...	363,093,716	Elementary and secondary education	363,093,716	...	...	329,033,087
...	68,563,000	17,366,800		10,740,712	...	...	96,670,512	Post-secondary education	96,351,451	319,061	...	71,633,739
...	249,838,000	14,123,618		12,496,514			276,458,132	Social assistance	275,298,853	1,159,279	...	252,150,326
...	71,880,000	18,937,650		2,002,585			92,820,235	Welfare services	92,602,812	217,423	...	73,753,069
...	12,262,000	1,184,000		(3,197,670)			10,248,330	Other education and social services	10,248,330	...	...	12,378,123
...	50,184,000	25,300,000	16,100	4,076,183	...	...	79,576,283	Economic development	79,031,302	544,981	...	74,211,724
...	113,193,000	2,548,721	..	10,815,349			126,557,070	Band management	126,295,392	261,678	...	118,610,023
...	320,807,000	24,006,484	.	20,477,439	...	...	365,290,923	Capital facilities and community services	365,290,923	...	...	321,889,816
...	1,239,520,000	127,964,020	16,100	71,447,079	(23,484)	..	1,438,923,715	Total—Transfer payments	1,436,418,973	2,504,742	...	1,269,241,647
								Non-budgetary				
21,079,703	...	...		..	..	..	21,079,703	Economic development	(10,927,414)	...	32,007,117	2,415,240
15,177,385	...	..		...	...	...	15,177,385	Capital facilities and community services	(1,156,133)	...	16,333,518	333,871
36,257,088	...	...	..	...	...	...	36,257,088	Total—Non-budgetary	(12,083,547)	...	48,340,635	2,749,111
								Program Summary				
...	43,725,000	12,098,600	...	1,856,398	624,920	...	58,304,918	Reserves and trusts	48,785,255	9,519,663	...	31,054,186
...	408,622,000	12,398,147	...	352,211	700,590	...	422,072,948	Elementary and secondary education	428,267,890	(6,194,942)	...	391,663,521
...	71,141,000	17,366,800	...	8,346,912	21,230	...	96,875,942	Post-secondary education	97,867,787	(991,845)	...	73,696,773
...	258,447,000	14,123,618	...	7,596,931	42,460	...	280,210,009	Social assistance	281,149,425	(939,416)	...	259,032,814
...	75,289,000	18,937,650	...	(119,622)	...	...	94,107,028	Welfare services	95,647,974	(1,540,946)	...	76,487,670
...	12,899,000	1,184,000	...	(3,197,670)	...	...	10,885,330	Other education and social services	10,559,088	326,242	...	13,101,458
								Economic development—				
5,051,053	62,897,000	39,519,135	200,308	3,504,083	578,575	...	111,750,154	Budgetary	105,581,599	1,820,645	4,347,910	85,532,982
21,079,703	...	...	...	...	...	...	21,079,703	Non-budgetary	(10,927,414)	...	32,007,117	2,415,240
...	124,187,000	2,548,721	...	8,575,468	84,920	...	135,396,109	Band management	133,865,711	1,530,398	...	127,682,507
...	442,488,000	24,576,348	...	(4,881,361)	758,650	...	462,941,637	Capital facilities and community services—Budgetary	457,686,311	5,255,326	...	418,911,065
15,177,385	...	...	...	...	...	...	15,177,385	Non-budgetary	(1,156,133)	...	16,333,518	333,871

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	41,688,000	...	...	...	411,845	...	42,099,845	**Program management**	44,843,620	(2,743,775)	...	44,571,871
...	44,362,000	...	...	...	297,220	...	44,659,220	**Program administration**	40,029,162	4,630,058	...	41,756,074
5,051,053	**1,585,745,000**	**142,753,019**	**200,308**	**22,033,350**	**3,520,410**	...	**1,759,303,140**	**Total Program—Budgetary**	**1,744,283,822**	**10,671,408**	**4,347,910**	**1,563,490,921**
36,257,088	—	—	—	—	...	...	**36,257,088**	**Non-budgetary**	**(12,083,547)**	...	**48,340,635**	**2,749,111**
								Northern Affairs Program				
								Operating				
...	2,203,000	...	...	...	21,428	...	2,224,428	Political, social and cultural development	1,923,310	301,118		4,826,976
...	4,700,000	462,655	...	87,500	35,551	...	5,285,706	Economic planning and development	4,581,724	703,982		3,400,665
...	42,247,000	12,813,660	31,968	(100,000)	422,852	...	55,415,480	Renewable resources management and environmental protection	51,814,784	3,600,696	...	44,604,740
2,021,529	381,000	...	...	...	264,345	(2,081,000)	585,874	Environmental studies	(348,664)	...	934,538	(364,249)
...	6,831,000	...	...	...	67,513	...	6,898,513	Non-renewable resources management	6,371,424	527,089	...	10,152,743
...	8,727,000	...	...	(1,090,000)	68,667	...	7,705,667	Canada Oil and Gas Lands administration	6,074,951	1,630,716	...	5,814,445
...	13,549,000	585,700	...	...	89,608	...	14,224,308	Program management	18,487,250	(4,262,942)	...	...
...	...	...	...	...	...	...		Activities not required for the current year		...	...	1,270,624
...	(2,081,000)	...	...	...	...	2,081,000		Revenue credited to the vote		...	...	...
2,021,529	76,557,000	13,862,015	31,968	(1,102,500)	969,964	...	92,339,976	Total—Operating	88,904,779	2,500,659	934,538	69,705,944
								Capital				
...	17,000	...	...	...	...	...	17,000	Political, social and cultural development	8,180	8,820	...	95,884
...	22,811,000	...	...	(4,685,000)	...	...	18,126,000	Economic planning and development	17,267,953	858,047	...	131,588
...	3,240,000	...	...	...	...	...	3,240,000	Renewable resources management and environmental protection	2,768,673	471,327	...	3,188,909
...	361,000	...	...	...	...	...	361,000	Non-renewable resources management	254,643	106,357	...	469,718
...	53,000	...	...	...	...	...	53,000	Canada Oil and Gas Lands administration	272,387	(219,387)	...	30,600
...	493,000	...	...	...	...	...	493,000	Program management	355,560	137,440	...	...
...	...	...	...	...	...	...		Activities not required for the current year			...	14,701,346
...	26,975,000	...	...	(4,685,000)	...	...	22,290,000	Total—Capital	20,927,396	1,362,604	...	18,618,045

								Transfer payments				
336,764	22,777,000	240,001		8,509	...	...	23,362,274	Political, social and cultural development	22,701,659	323,851	336,764	20,703,406
...	4,472,000	3,900,000	...	(25,000)	...	...	8,347,000	Economic planning and development	7,694,707	652,293	...	18,814,016
...	1,551,000	12,500	...	16,491	...	...	1,579,991	Renewable resources management and environmental protection	1,567,143	12,848	...	860,117
...	2,900,000	...	...	...	(1,464,345)	...	1,435,655	Environmental studies	1,435,655	...	...	1,306,971
...	2,916,500	...	...	...	...	...	2,916,500	Non-renewable resources management	2,705,743	210,757	...	2,533,270
...	1,110,000	2,748,700	...	...	...	...	3,858,700	Program management	2,929,764	928,936	...	1,326,891
...	...	...	...	...	...	...		Activities not required for the current year	...	...	...	1,012,000
336,764	35,726,500	6,901,201	...	...	(1,464,345)	...	41,500,120	Total—Transfer payments	39,034,671	2,128,685	336,764	46,556,671
								Non-budgetary				
9,297,531	...	...	...	...	...	...	9,297,531	Economic planning and development	(481,321)	...	9,778,852	(161,967)
								Program Summary				
336,764	24,997,000	240,001	...	8,509	21,428	...	25,603,702	**Political, social and cultural development**	24,633,149	633,789	336,764	25,626,266
								Economic planning and development—				
...	31,983,000	4,362,655	...	(4,622,500)	35,551	...	31,758,706	**Budgetary**	29,544,384	2,214,322	...	22,346,269
9,297,531	...	...	...	...	...	...	9,297,531	**Non-budgetary**	(481,321)	...	9,778,852	(161,967)
...	47,038,000	12,826,160	31,968	(83,509)	422,852	...	60,235,471	**Renewable resources management and environmental protection**	56,150,600	4,084,871	...	48,653,766
2,021,529	1,200,000	...	...	...	(1,200,000)	...	2,021,529	**Environmental studies**	1,086,991	...	934,538	942,722
...	10,108,500	...	...	...	67,513	...	10,176,013	**Non-renewable resources management**	9,331,810	844,203	...	13,155,731
...	8,780,000	...	...	(1,090,000)	68,667	...	7,758,667	**Canada Oil and Gas Lands administration**	6,347,338	1,411,329	...	5,845,045
...	15,152,000	3,334,400	...	...	89,608	...	18,576,008	**Program management**	21,772,574	(3,196,566)	...	1,326,891
...	...	...	...	...	...	...		**Activities not required for the current year**	...	...	...	16,983,970
2,358,293	**139,258,500**	**20,763,216**	**31,968**	**(5,787,500)**	**(494,381)**	...	156,130,096	**Total Program—Budgetary**	148,866,846	**5,991,948**	**1,271,302**	**134,888,660**
9,297,531	—	—	—	—	—	—	9,297,531	**Non-budgetary**	(481,321)	—	**9,778,852**	**(161,967)**
								Transfer Payments to the Territorial Governments Program				
								Transfer payments				
...	637,000,000	547,000	...	(12,723,000)		...	624,824,000	Transfer payments to the territorial governments	624,823,999	1	...	586,178,215
...	**637,000,000**	**547,000**	...	**(12,723,000)**	...	...	624,824,000	**Total Program—Budgetary**	624,823,999	**1**	—	**586,178,215**
								Native Claims Program				
								Operating				
...	189,000	...	...	...	41,800	...	230,800	Funding of native claimants	23,786	207,014	...	18,100
...	4,725,000	284,844	...	(395,000)	2,200	...	4,617,044	Claims negotiation	4,404,926	212,118	...	4,726,541
...	...	2,934,863	...	175,000	...	...	3,109,863	Settlements	2,987,576	122,287	...	3,973,103
...	4,914,000	3,219,707	...	(220,000)	44,000	...	7,957,707	Total—Operating	7,416,288	541,419	...	8,717,744

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
	1,000						1,000	Claims negotiation	5,023	(4,023)	...	14,274
								Transfer payments				
	4,529,000						4,529,000	Funding of native claimants	4,369,647	159,353	...	4,490,220
...	12,831,000	40,943,334	...	206,107	...	...	53,980,441	Settlements	52,100,890	1,879,551	...	32,247,413
...	17,360,000	40,943,334	...	206,107	...	...	58,509,441	Total—Transfer payments	56,470,537	2,038,904	...	36,737,633
								Non-budgetary				
...	14,303,000	...	...	...	...	...	14,303,000	Funding of native claimants	14,171,308	131,692	...	14,104,825
...	30,000,000	1,064,448	...	...	...	...	31,064,448	Settlements	31,051,808	12,640	...	992,601
...	44,303,000	1,064,448	...	...	...	...	45,367,448	Total—Non-budgetary	45,223,116	144,332	...	15,097,426
								Program Summary				
								Funding of native claimants—				
...	4,718,000	...	...	...	41,800	...	4,759,800	**Budgetary**	4,393,433	366,367	...	4,508,320
...	14,303,000	...	...	...	...	...	14,303,000	**Non-budgetary**	14,171,308	131,692	...	14,104,825
...	4,726,000	284,844	...	(395,000)	2,200	...	4,618,044	**Claims negotiation**	4,409,949	208,095	...	4,740,815
...	12,831,000	43,878,197	...	381,107	...	...	57,090,304	**Settlements—Budgetary**	55,088,466	2,001,838	...	36,220,516
...	30,000,000	1,064,448	...	...	...	...	31,064,448	**Non-budgetary**	31,051,808	12,640	...	992,601
—	**22,275,000**	**44,163,041**	...	**(13,893)**	**44,000**	...	66,468,148	**Total Program—Budgetary**	**63,891,848**	**2,576,300**	—	**45,469,651**
—	**44,303,000**	**1,064,448**	...	...	...	...	45,367,448	**Non-budgetary**	**45,223,116**	**144,332**	—	**15,097,426**
								Total Department—				
7,409,346	**2,434,797,500**	**208,226,276**	**241,000**	...	**23,069,424**	...	2,673,743,546	**Budgetary**	2,645,523,508	**22,600,826**	**5,619,212**	**2,375,935,799**
45,554,619	**44,303,000**	**1,064,448**	...	...	...	...	90,922,067	**Non-budgetary**	32,658,248	**144,332**	**58,119,487**	**17,684,570**
								Northern Canada Power Commission				
								Non-budgetary				
...	11,654,000	...	...		...	...	11,654,000	Provision of public utilities	11,600,000	54,000	...	3,900,000
...	**11,654,000**	...	...	...	...	...	11,654,000	**Total Program—Non-budgetary**	**11,600,000**	**54,000**	...	**3,900,000**
7,409,346	**2,434,797,500**	**208,226,276**	**241,000**	...	**23,069,424**	...	2,673,743,546	Total Ministry— Budgetary	**2,645,523,508**	**22,600,826**	**5,619,212**	**2,375,935,799**
45,554,619	**55,957,000**	**1,064,448**	...	...	...	...	102,576,067	Non-budgetary	**44,258,248**	**198,332**	**58,119,487**	**21,584,570**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Indian and Inuit Affairs Program				
							Grants				
							Reserves and trusts				
...	880,000	...	...	...	(23,484)	856,516	(S) Indian annuities treaty payments	856,516	...	...	833,291
...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	2,000,000	...	...	500,000	...	2,500,000	Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act	2,497,680	2,320	...	...
...	...	5,500,000	...	...	...	5,500,000	Grants to Miawpukek Indian Band to support designated programs	5,500,000	...	...	...
...	...	1,500,000	...	...	...	1,500,000	Grants to organizations for the purpose of counselling individuals on eligibility and requirements for reinstatement of Indian status and membership registration	1,500,000	...	...	2,000,000
...	3,180,000	7,000,000	...	500,000	(23,484)	10,656,516		10,654,196	2,320	...	3,133,291
							Elementary and secondary education				
...	1,846,000	48,000	...	91,941	...	1,985,941	Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	1,985,941	...	...	1,663,474
							Post-secondary education				
...	28,968,000	4,451,000	...	(1,747,594)	...	31,671,406	Grants to individuals, Indians and Inuit and organizations to support their educational advancement	31,352,345	319,061	...	26,766,509
							Social assistance				
...	62,230,000	8,025,600	...	(3,765,703)	...	66,489,897	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	65,330,618	1,159,279	...	64.827,944
							Welfare services				
...	1,111,000	494,600	...	300,000	...	1,905,600	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	1,718,984	186,616	...	1,610,550
							Other education and social services				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,600

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Economic development				
...	1,569,000	1,140,000	...	...	...	2,709,000	Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit	2,180,803	528,197	...	2,770,746
...	...	620,000	...	...	...	620,000	Grant to the Resource Foundation for Native Business and Communities for the purpose of native economic development	619,316	684	...	158,857
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	81,446
...	1,569,000	1,760,000	...	...	...	3,329,000		2,800,119	528,881	...	3,011,049
							Band management				
...	19,706,000	...	...	(7,924,955)	...	11,781,045	Grants to Indian bands, their district councils and Inuit settlements to support their administration	11,781,045	...	...	11,032,705
...	...	...	...	326,886	...	326,886	Grant to Sechelt Indian Band pursuant to the Sechelt Self-Government Act	326,886	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	863,092
...	19,706,000	...	...	(7,598,069)	...	12,107,931		12,107,931	...	...	11,895,797
...	**118,610,000**	**21,779,200**	**...**	**(12,219,425)**	**(23,484)**	**128,146,291**	Total—Grants	**125,950,134**	**2,196,157**	**...**	**112,914,214**
							Contributions				
							Reserves and trusts				
...	425,000	600,000	...	(440,252)	...	584,748	Contributions to Indian bands for land selection	584,748	...	...	615,445
...	221,000	...	...	(221,000)	...	...	Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	...	...	...	...
...	7,601,000	...	...	(916,730)	...	6,684,270	Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	6,684,270	...	...	7,601,000
...	2,039,000	...	...	1,324,360	...	3,363,360	Contributions to Indian bands for land and estates management	3,363,360	...	...	2,738,289
...	1,296,000	...	...	(227,223)	...	1,068,777	Contributions to Indian bands for membership administration	1,068,777	...	...	950,791
...	300,000	698,600	...	1,567,670	...	2,566,270	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	2,566,270	...	...	542,924

...	...	3,800,000	...	(515,427)	...	3,284,573	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and other governing organizations to facilitate their self-government negotiations	3,284,573	...	...	...
...	11,882,000	5,098,600	...	571,398	...	17,551,998		17,551,998	...	...	12,448,449
							Elementary and secondary education				
...	310,197,000	12,350,147	...	12,646,068	...	335,193,215	Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for educational services and support	335,193,215	...	...	304,152,017
...	25,688,000	...	...	226,560	...	25,914,560	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	25,914,560	...	...	23,217,596
...	335,885,000	12,350,147	...	12,872,628	...	361,107,775		361,107,775	...	...	327,369,613
							Post-secondary education				
...	39,595,000	12,915,800	...	12,488,306	...	64,999,106	Contributions to Indian bands and Inuit settlements or educational institutions for educational services and support	64,999,106	...	...	44,867,230
							Social assistance				
...	187,608,000	6,098,018	...	16,262,217	...	209,968,235	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves	209,968,235	...	...	187,322,382
							Welfare services				
...	70,769,000	18,443,050	...	1,702,585	...	90,914,635	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	90,883,828	30,807	...	72,142,519
							Other education and social services				
...	12,262,000	1,184,000	...	(3,197,670)	...	10,248,330	Contributions to Indians, bands, Inuit, settlements or organizations for cultural development and community social services	10,248,330	...	...	12,372,523
							Economic development				
...	48,615,000	23,540,000	...	4,076,183	...	76,231,183	Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development	76,231,183	...	...	71,178,675
...	...	...	16,100	...	...	16,100	Challenge 86		16,100	...	22,000
...	48,615,000	23,540,000	16,100	4,076,183	...	76,247,283		76,231,183	16,100	...	71,200,675

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Band management				
...	73,708,000	1,648,721	...	16,452,143	...	91,808,864	Contributions to Indian bands, tribal councils and Inuit settlements for administrative costs and management support services	91,808,864	...	...	85,547,603
...	3,071,000	...	...	1,027,998	...	4,098,998	Contributions to Indian bands and Inuit settlements for local development planning	4,098,998	...	...	3,171,234
...	10,200,000	650,000	...	(329,396)	...	10,520,604	Contributions to Indian bands and associations for policy development and consultation	10,258,926	261,678	...	12,617,746
...	3,935,000	...	...	(1,005,015)	...	2,929,985	Contributions to Indian bands for employee benefit plans	2,929,985	...	...	2,005,240
...	2,573,000	250,000	...	2,267,688	...	5,090,688	Contributions to Indian bands for programs on Indian management and social para-professional training	5,090,688	...	...	3,372,403
...	93,487,000	2,548,721	...	18,413,418	...	114,449,139		114,187,461	261,678	...	106,714,226
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	233,651,000	24,006,484	...	782,988	...	258,440,472	Capital	258,440,472	...	...	227,435,785
...	85,056,000	...	...	19,694,451	...	104,750,451	Maintenance and operation	104,750,451	...	...	90,854,031
...	2,100,000	...	...	...	...	2,100,000	Contributions to the Province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement	2,100,000	...	...	3,600,000
...	320,807,000	24,006,484	...	20,477,439	...	365,290,923		365,290,923	...	...	321,889,816
...	**1,120,910,000**	**106,184,820**	**16,100**	**83,666,504**	...	1,310,777,424	Total—Contributions	1,310,468,839	**308,585**	...	**1,156,327,433**
							Program Summary by Activity				
...	**15,062,000**	**12,098,600**	...	1,071,398	(23,484)	28,208,514	**Reserves and trusts**	28,206,194	**2,320**	...	**15,581,740**
...	**337,731,000**	**12,398,147**	...	12,964,569	...	363,093,716	**Elementary and secondary education**	363,093,716	...	...	**329,033,087**
...	**68,563,000**	**17,366,800**	...	10,740,712	...	96,670,512	**Post-secondary education**	96,351,451	**319,061**	...	**71,633,739**
...	**249,838,000**	**14,123,618**	...	12,496,514	...	276,458,132	**Social assistance**	275,298,853	**1,159,279**	...	**252,150,326**
...	**71,880,000**	**18,937,650**	...	2,002,585	...	92,820,235	**Welfare services**	92,602,812	**217,423**	...	**73,753,069**
...	**12,262,000**	**1,184,000**	...	(3,197,670)	...	10,248,330	**Other education and social services**	10,248,330	...	...	**12,378,123**
...	**50,184,000**	**25,300,000**	16,100	4,076,183	...	79,576,283	**Economic development**	79,031,302	**544,981**	...	**74,211,724**
...	**113,193,000**	**2,548,721**	...	10,815,349	...	126,557,070	**Band management**	126,295,392	**261,678**	...	**118,610,023**
...	**320,807,000**	**24,006,484**	...	20,477,439	...	365,290,923	**Capital facilities and community services**	365,290,923	...	...	**321,889,816**
—	**1,239,520,000**	**127,964,020**	**16,100**	**71,447,079**	**(23,484)**	1,438,923,715	**Total Program**	1,436,418,973	**2,504,742**	—	**1,269,241,647**

							Northern Affairs Program				
							Grants				
							Political, social and cultural development				
...	50,000	...	...	...	...	50,000	Individuals or organizations for the advancement of Indian and Inuit culture	50,000	...	...	49,182
336,764	...	...	...	...	...	336,764	Northern development mineral assistance grant		...	336,764	...
...	...	1	...	25,000	...	25,001	Grant to the Student Field Program of the Science Institute of the Northwest Territories	25,000	1	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	60,000
336,764	50,000	1	...	25,000	...	411,765		75,000	1	336,764	109,182
							Renewable resources management and environmental protection				
...	12,000	...	...	...	..	12,000	Yukon Conservation Society to promote the conservation of the natural resources of the Territory	...	12,000	...	12,000
...	90,000	...	...	...	...	90,000	Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of Government and industry relating to these issues	90,000	...	...	80,000
...	102,000	...	...	...	...	102,000		90,000	12,000	...	92,000
							Non-renewable resources management				
...	40,000	...	...	...	...	40,000	Grants of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	40,000	...	...	40,000
...	6,500	...	...	...	...	6,500	Grants of $5,000 to the Territories Accident Prevention Association; and $1,500 to the Northwest Territories Mine Safety Association	5,000	1,500	...	5,000
...	2,000	...	...	...	...	2,000	Yukon Prospector's Association	2,000	...	...	2,000
...	48,500	...	...	...	...	48,500		47,000	1,500	...	47,000
							Program management				
...	825,000	...	...	...	...	825,000	Canadian universities and institutes for northern scientific research training	825,000	...	...	825,000
...	180,000	...	...	...	...	180,000	Association of Canadian universities for Northern Studies for the purpose of coordinating the northern scientific activities of Canadian universities	180,000	...	...	180,000
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000	...	...	5,000
...	1,010,000	...	...	...	...	1,010,000		1,010,000	...	...	1,010,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Northern economic planning				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
336,764	**1,210,500**	**1**	**...**	**25,000**	**...**	**1,572,265**	Total—Grants	**1,222,000**	**13,501**	**336,764**	**1,268,182**
							Contributions				
							Political, social and cultural development				
...	14,758,000	...	...	(310,093)	...	14,447,907	Government of the Northwest Territories for hospital care of Indians and Inuit	14,373,745	74,162	...	13,404,741
...	1,429,000	...	...	(208,591)	...	1,220,409	Government of the Yukon Territory for hospital care of Indians	1,120,275	100,134	...	1,484,869
...	2,919,000	...	...	310,093	...	3,229,093	Government of the Northwest Territories for medicare of Indians and Inuit	3,229,093	...	...	2,620,744
...	577,000	...	...	...	...	577,000	Government of the Yukon Territory for medicare of Indians	461,777	115,223	...	367,088
...	208,000	...	...	...	...	208,000	Government of the Yukon Territory for low income rental-purchase housing	195,287	12,713	...	269,410
...	119,000	70,000	...	128,000	...	317,000	Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	303,033	13,967	...	137,481
...	...	...	...	24,100	...	24,100	For Inuit counselling services	24,059	41	...	...
...	...	...	...	40,000	...	40,000	National student conference on Northern Studies	39,973	27	...	...
...	454,000	...	...	...	...	454,000	Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program	454,000	...	...	454,000
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	431,000	...	...	...	...	431,000	Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts	425,591	5,409	...	324,236
...	1,432,000	...	...	...	...	1,432,000	Constitutional Alliance of the Northwest Territories to develop a consensus on a division of the Northwest Territories	1,432,000	...	...	896,154
...	300,000	...	...	...	...	300,000	Inuit cultural organizations to promote the development of Inuit culture and language	297,826	2,174	...	269,845
...	85,000	...	...	...	...	85,000	Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art	85,000	...	...	85,000

...	...	170,000	...	...	...	170,000	Contribution to the Inuit Circumpolar Conference	170,000	...	...	199,500
...	...	...	...	...	...	...	Items not required for the current year		...	...	66,156
...	22,727,000	240,000	...	(16,491)	...	22,950,509		22,626,659	323,850	...	20,594,224
							Economic planning and development				
...	1,779,000	...	...	(395,247)	...	1,383,753	Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement	778,960	604,793	...	120,696
...	40,000	...	...	...	...	40,000	Council for Yukon Indians to assist in training and employment liaison for native people	40,000	...	...	40,000
...	1,138,000	...	...	197,260	...	1,335,260	Government of the Northwest Territories and other recipients in relation to the subsidiary agreement on natural resource development	1,335,260	...	...	1,204,847
...	1,515,000	...	...	...	...	1,515,000	Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit	1,467,500	47,500	...	6,693,000
...	...	3,525,000	...	238,402	...	3,763,402	Governments of the Yukon and the Northwest Territories to subsidize non-domestic power consumers primarily in diesel serviced northern communities	3,763,402	...	...	3,459,214
...	...	50,000	...	(45,150)	...	4,850	Governments of the Yukon and the Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	4,850	...	...	...
...	...	325,000	...	(20,265)	...	304,735	Governments of the Yukon and the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	304,735	...	...	265,769
...	...	...	...	...	...	...	Items not required for the current year		...	...	7,030,490
...	4,472,000	3,900,000	...	(25,000)	...	8,347,000		7,694,707	652,293	...	18,814,016
							Renewable resources management and environmental protection				
...	24,000	...	...	...	...	24,000	Canadian Interagency Forest Fire Centre	23,152	848	...	23,152
...	1,425,000	...	...	16,491	...	1,441,491	Encourage and support the direct participation of the territorial governments and northern native organizations in the Northern Land Use Planning Program	1,441,491	...	...	744,965
...	...	12,500	...	...	...	12,500	Contribution to the Porcupine Caribou Management Board	12,500	...	...	...
...	1,449,000	12,500	...	16,491	...	1,477,991		1,477,143	848	...	768,117
							Environmental studies				
...	2,900,000	...	...	...	(1,464,345)	1,435,655	(S) Under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary	1,435,655	...	...	1,306,971
							Non-renewable resources management				
...	2,868,000	...	...	...	...	2,868,000	Territorial governments for the Northern Oil and Gas Action Program (NOGAP)	2,658,743	209,257	...	2,486,270

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program management				
...	100,000	...	...	...	...	100,000	Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	30,000	70,000	...	14,936
...	...	2,748,700	...	...	...	2,748,700	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	1,889,764	858,936	...	301,955
...	100,000	2,748,700	...	...	...	2,848,700		1,919,764	928,936	...	316,891
							Northern co-ordination and social development				
...	...	...	...	...	...	...	Items not required for the current year		...	...	1,002,000
...	34,516,000	6,901,200	...	(25,000)	(1,464,345)	39,927,855	Total—Contributions	37,812,671	2,115,184	...	45,288,489
							Program Summary by Activity				
336,764	22,777,000	240,001	...	8,509	...	23,362,274	**Political, social and cultural development**	22,701,659	323,851	336,764	20,703,406
...	4,472,000	3,900,000	...	(25,000)	...	8,347,000	**Economic planning and development**	7,694,707	652,293	...	18,814,016
...	1,551,000	12,500	...	16,491	...	1,579,991	**Renewable resources management and environmental protection**	1,567,143	12,848	...	860,117
...	2,900,000	...	...	...	(1,464,345)	1,435,655	**Environmental studies**	1,435,655	...	...	1,306,971
...	2,916,500	...	...	...	...	2,916,500	**Non-renewable resources management**	2,705,743	210,757	...	2,533,270
...	1,110,000	2,748,700	...	...	...	3,858,700	**Program management**	2,929,764	928,936	...	1,326,891
...	...	...	...	...	...	...	**Activities not required for the current year**	...	...	...	1,012,000
336,764	**35,726,500**	**6,901,201**	**—**	**—**	**(1,464,345)**	41,500,120	**Total Program**	39,034,671	**2,128,685**	**336,764**	**46,556,671**

Transfer Payments to the Territorial Governments Program

Other transfer payments

Transfer payments to the territorial governments

Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accord-

...	160,000,000	...	...	(4,592,333)	...	155,407,667	ance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	155,407,666	1	...	138,788,215
...	477,000,000	547,000	...	(8,130,667)	...	469,416,333	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the Government of the Northwest Territories to be calculated in accordance with such agreements and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	469,416,333	...	...	447,390,000
...	**637,000,000**	**547,000**	**...**	**(12,723,000)**	**...**	**624,824,000**	**Total Program**	**624,823,999**	**1**	**...**	**586,178,215**
							Native Claims Program				
							Grants				
							Settlements				
...	11,831,000	3,862,323	...	...	...	15,693,323	Grants to James Bay Cree and Naskapi Bands of Quebec	14,073,216	1,620,107	...	12,667,665
...	1,000,000	...	...	...	...	1,000,000	(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act	1,000,000	...	...	1,000,000
...	...	10,135,700	...	...	...	10,135,700	Capital grants to the James Bay Cree and Naskapi Bands of Quebec	10,135,700	...	...	...
...	...	24,872,611	...	206,107	...	25,078,718	Grants to Indian bands for specific land claims	25,078,717	1	...	10,289,800
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,587,000
...	**12,831,000**	**38,870,634**	**...**	**206,107**	**...**	**51,907,741**	Total—Grants	**50,287,633**	**1,620,108**	**...**	**30,544,465**
							Contributions				
							Funding of native claimants				
...	4,529,000	...	...	...	...	4,529,000	Contributions to native claimants for the preparation and submission of claims	4,369,647	159,353	...	4,490,220
							Settlements				
...	...	394,700	...	...	...	394,700	Contribution to the Cree/Naskapi Commission for monitoring the implementation of the Cree/Naskapi (of Quebec) Act	390,952	3,748	...	46,367

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	1,678,000	...	...	...	1,678,000	Contributions to organizations contemplated by or set up to give effect to the Inuvialuit Final Agreement, for one-time and on-going costs for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act	1,422,305	255,695	...	1,656,581
...	...	2,072,700	...	...	...	2,072,700		1,813,257	259,443	...	1,702,948
...	4,529,000	2,072,700	...	...	...	6,601,700	Total—Contributions	6,182,904	418,796	...	6,193,168
							Program Summary by Activity				
...	4,529,000	...	...	...	...	4,529,000	**Funding of native claimants**	4,369,647	159,353	...	4,490,220
...	12,831,000	40,943,334	...	206,107	...	53,980,441	**Settlements**	52,100,890	1,879,551	...	32,247,413
...	17,360,000	40,943,334	...	206,107	...	58,509,441	**Total Program**	56,470,537	2,038,904	...	36,737,633
336,764	1,929,606,500	176,355,555	16,100	58,930,186	(1,487,829)	2,163,757,276	Total Ministry	2,156,748,180	6,672,332	336,764	1,938,714,166

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Economic development			
Indian Economic Development Fund	...	10,927,414	...
Capital facilities and community services			
Off Reserve Housing Fund	...	1,156,133	...
Total Program—Non-budgetary	...	12,083,547	...
Northern Affairs Program			
Budgetary (respendable revenues)			
Environmental studies			
Environmental Studies Revolving Fund—Collection of levies	2,081,000	584,405	588,467
Non-budgetary (respendable receipts)			
Economic planning and development			
Eskimo Loan Fund (commercial) repayments. (Net)	...	463,722	153,472
Loans for Yukon small business repayments. (Net)	...	17,599	8,495
	...	481,321	161,967
Total Program—Budgetary	**2,081,000**	584,405	**588,467**
Non-budgetary	...	481,321	**161,967**
Total Ministry— Budgetary	**2,081,000**	584,405	**588,467**
Non-budgetary	...	12,564,868	**161,967**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
Northern Canada Power Commission	14,809,459	23,869,790
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	34,312	84,339
Adjustment to prior year's Payables at Year End (PAYE)	27,071	31,691
	61,383	116,030
Services and service fees—		
Other fees	2,352	1,450
Other non-tax revenue—		
Other non-tax revenue	1,041	5,250
Sundries	...	142
	1,041	5,392
Total Program	14,874,235	**23,992,662**
Indian and Inuit Affairs Program		
Non-Tax Revenue—		
Return on investments(1)—		
Loans, investments and advances—		
Indian economic development fund	2,709,434	2,493,976
Indian housing assistance fund	...	875
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	541,669	483,601
Other	135,516	117,045
Stoney Band	58,442	...
	3,445,061	3,095,497
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	291,133	848,488
Capital costs	29,706	39,233
Sundries	404,539	243,035

Revenue—*Continued*

	Current year	Previous year
	$	$
Adjustment to prior year's Payables at Year End (PAYE)—		
Operation and maintenance	120,203	284,661
Capital costs	12,744	18,075
Grants and contributions	642,759	647,975
	1,501,084	2,081,467
Privileges, licences and permits—		
Living accommodation and services	1,333,123	1,298,527
Royalties	16,874	33,389
Sundries	24,909	57,687
	1,374,906	1,389,603
Services and service fees—		
Other fees	4,932	6,438
Proceeds from sales—		
Meals	...	351
Utilities	433,733	851,131
Other	26,287	...
	460,020	851,482
Other non-tax revenue—		
Other non-tax revenue	296,658	150,515
Transfers from provincial and territorial governments	...	16,793
Sundries	4,705	700
	301,363	168,008
Total Program	**7,087,366**	**7,592,495**
Northern Affairs Program		
Non-Tax Revenue—		
Return on investments⁽¹⁾—		
Loans, investments and advances—		
Government of the Northwest Territories	28,020	32,358
Government of the Yukon Territory	684,104	811,008
Yukon Territory small business loans	2,082	20,658
Nanisivik Mines Limited—Other	6,012,000	...
Canadian Arctic Producers Co-operative Limited	...	6,029
Eskimo loan fund	227,939	259,341

	Current year	Previous year
	$	$
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	4,687	2,801
Other	12	...
	6,958,844	1,132,195
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	272,278	220,660
Capital costs	...	4,188
Sundries	84,155	24,487
Adjustment to prior year's Payables at Year End (PAYE)—		
Operation and maintenance	186,774	140,727
Capital costs	197,708	26,996
Grants and contributions	105,455	234,099
	846,370	651,157
Privileges, licences and permits—		
Canada Mining—		
Fees	3,730	20
Leases	406,690	411,433
Royalties	71,849	577,418
Coal leases	4,332	11,212
Forestry	58,494	19,034
Land, building and machinery rentals	13,078	605
Land use fees	449,249	548,351
Living accommodations and services	853,690	883,740
Metallic and non-metallic	45,396	47,872
Oil and gas leases	76,472	...
Royalties	5,049,355	9,004,809
Quarring royalties	31,002	34,225
Water rentals	12,025	2,573
Yukon quartz mining—		
Royalties	9,214	6,861
Fees and leases	529,012	621,944
Sundries	16,010	2,873
	7,629,598	12,172,970
Services and service fees—		
Placer mining fees	198,242	167,422
Canada mining fees	219,822	176,816
Land use registrar fees	81,868	81,648
Land use fees	79,304	92,393
Other fees	77,363	115,763
	656,599	634,042

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Proceeds from sales	60,765	50,491
Publications	30,139	29,639
Sundries	4,450	1,294
	95,354	81,424
Other non-tax revenue—		
Other non-tax revenue	5,898	3,233
Oil and gas forfeitures	42,270	32,233
Sundries	41	5,837
	48,209	41,303
Total Program	**16,234,974**	**14,713,091**
Native Claims Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Inuvialuit Regional Corporation	1,045,479	...
Native claimants	484,476	237,920
	1,529,955	237,920
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	27,859	...
Adjustment to prior year's Payables at Year End (PAYE)	564	...
Sundries		5,109,314
	28,423	5,109,314
Total Program	**1,558,378**	**5,347,234**
Total Department	**39,754,953**	**51,645,482**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	26,743,319	28,335,402
Refunds of previous years' expenditure	2,437,260	7,957,968
Privileges, licences and permits	9,004,504	13,562,573
Services and service fees	663,883	641,930
Proceeds from sales	555,374	932,906
Other non-tax revenue	350,613	214,703
Total Ministry	**39,754,953**	**51,645,482**

[1] Interest unless otherwise indicated

SECTION 13

1986-87
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services
Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services
Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislation Services
Provides legislative services to the Government by drafting the examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development
Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration
Provides policy and management direction and coordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission
Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration
Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council
Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges
Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for gratuities to spouses of such judges who die while in office and annuities to spouses and children of judges.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Administration of Federal Court of Canada
Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada
Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the Access to Information Act are respected and that heads of federal Government institutions and any third parties affected by a complaint are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the Access to Information Act; and
- to bring appropriate issues of interpretation of the Access to Information Act before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the Privacy Act are respected and that the privacy of individuals with respect to personal information about themselves held by a federal Government institution is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner
Investigates, reports and makes recommendations to the heads of Government institutions based on complaints from individuals who allege non-compliance with the Access to Information Act or based on self-initiated complaints. The Commissioner appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court, on review of decisions of federal Government institutions to refuse access under the Act. The Commissioner reports to Parliament annually and may make special reports.

Privacy Commissioner
Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration
Provides central administrative support services to the office of the Information Commissioner and the office of the Privacy Commissioner.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges
Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to spouses and children of judges as authorized by the Judges Act. The activity also provides for gratuities to spouses or such dependents of judges who die while in office.

Administration
Consists of the office of the Registrar, the Library, the Publication Division, the Process Registry, Personnel, Financial and other Administrative Services.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Administration of the Tax Court of Canada
Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	79,046,350	...	...	79,046,350	1	Operating expenditures				
...	...	5,259,851	...	5,259,851	1a	Operating expenditures				
...	...	...	4,300,000	4,300,000		Transfer from: TB Vote 5(1)				
...	...	...	44,880	44,880		TB Vote 10(1)				
...	79,046,350	5,259,851	4,344,880	88,651,081		Total—Vote 1	83,829,272	4,821,809	...	73,485,226
...	77,110,650	...	...	77,110,650	5	Grants and contributions				
...	...	3,199,000	...	3,199,000	5a	Grants and contributions				
...	...	9,800,000	...	9,800,000	5c	Grants and contributions				
...	77,110,650	12,999,000	...	90,109,650		Total—Vote 5	84,771,959	5,337,691	...	49,804,538
...	40,000	...	1,098	41,098	(S)	Minister of Justice—Salary and motor car allowance	41,098	...	...	39,530
...	7,814,000	...	848,000	8,662,000	(S)	Contributions to employee benefit plans	8,662,000	...	...	8,368,000
...	...	...	6,550	6,550	(S)	Refunds of amounts credited to revenue in previous years	6,550	...	...	2,256
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,558
...	**164,011,000**	**18,258,851**	**5,200,528**	**187,470,379**		**Total Department—Budgetary**	**177,310,879**	**10,159,500**	...	**131,701,108**
						Canadian Human Rights Commission				
...	8,951,000	...	...	8,951,000	10	Program expenditures				
...	...	432,000	...	432,000	10a	Program expenditures				
...	8,951,000	432,000	...	9,383,000		Total—Vote 10	8,519,771	863,229	...	7,896,013
...	881,000	...	96,302	977,302	(S)	Contributions to employee benefit plans	977,302	...	...	906,000
...	**9,832,000**	**432,000**	**96,302**	**10,360,302**		**Total Program—Budgetary**	**9,497,073**	**863,229**	...	**8,802,013**
						Commissioner for Federal Judicial Affairs				
...	2,942,000	...	...	2,942,000	15	Operating expenditures				
...	...	1	...	1	15c	Operating expenditures and the grants listed in the Estimates				
...	2,942,000	1	...	2,942,001		Total—Vote 15	2,832,692	109,309	...	2,704,269
...	320,000	...	...	320,000	20	Canadian Judicial Council—Operating expenditures				
...	...	...	16,000	16,000		Transfer from TB Vote 5(1)				
...	320,000	...	16,000	336,000		Total—Vote 20	332,778	3,222	...	271,996
...	104,133,000	4,600,000	216,652	108,949,652	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	108,949,652	...	...	103,453,287
...	163,000	...	18,000	181,000	(S)	Contributions to employee benefit plans	181,000	...	...	175,000
...	**107,558,000**	**4,600,001**	**250,652**	**112,408,653**		**Total Program—Budgetary**	**112,296,122**	**112,531**	...	**106,604,552**

						Federal Court of Canada				
...	9,013,000	...	...	9,013,000	25	Program expenditures				
...	...	557,000	...	557,000	25a	Program expenditures				
...	9,013,000	557,000	...	9,570,000		Total—Vote 25	8,966,683	603,317	...	7,671,693
...	826,000	...	90,000	916,000	(S)	Contributions to employee benefit plans	916,000	...	...	849,000
...	**9,839,000**	**557,000**	**90,000**	10,486,000		**Total Program—Budgetary**	9,882,683	**603,317**	**...**	**8,520,693**
						Law Reform Commission of Canada				
...	4,574,000	...	...	4,574,000	30	Program expenditures	3,996,270	577,730	...	4,292,149
...	225,000	...	24,000	249,000	(S)	Contributions to employee benefit plans	249,000	...	...	241,000
...	**4,799,000**	**...**	**24,000**	4,823,000		**Total Program—Budgetary**	4,245,270	**577,730**	**...**	**4,533,149**
						Offices of the Information and Privacy Commissioners of Canada				
...	3,159,000	...	...	3,159,000	35	Program expenditures				
...	...	...	110,730	110,730		Transfer from TB Vote 5[1]				
...	3,159,000	...	110,730	3,269,730		Total—Vote 35	3,258,852	10,878	...	2,857,934
...	320,000	...	35,000	355,000	(S)	Contributions to employee benefit plans	355,000	...	...	324,988
...	**3,479,000**	**...**	**145,730**	3,624,730		**Total Program—Budgetary**	3,613,852	**10,878**	**...**	**3,182,922**
						Supreme Court of Canada				
...	4,466,000	...	...	4,466,000	40	Program expenditures				
...	...	397,000	...	397,000	40a	Program expenditures				
...	...	150,000	...	150,000	40c	Program expenditures				
...	...	...	55,921	55,921		Transfer from TB Vote 5[1]				
...	4,466,000	547,000	55,921	5,068,921		Total—Vote 40	5,011,385	57,536	...	4,300,784
...	1,665,000	...	109,267	1,774,267	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,774,267	...	...	1,790,322
...	321,000	...	35,000	356,000	(S)	Contributions to employee benefit plans	356,000	...	...	328,000
...	...	...	25	25	(S)	Refunds of amounts credited to revenue in previous years	25	...	...	...
...	**6,452,000**	**547,000**	**200,213**	7,199,213		**Total Program—Budgetary**	7,141,677	**57,536**	**...**	**6,419,106**
						Tax Court of Canada				
...	3,443,000	...	...	3,443,000	45	Program expenditures	3,179,863	263,137	...	2,966,414
...	227,000	...	25,000	252,000	(S)	Contributions to employee benefit plans	252,000	...	...	247,000
...	**3,670,000**	**...**	**25,000**	3,695,000		**Total Program—Budgetary**	3,431,863	**263,137**	**...**	**3,213,414**
...	**309,640,000**	**24,394,852**	**6,032,425**	340,067,277		**Total Ministry—Budgetary**	327,419,419	**12,647,858**	**...**	**272,976,957**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

[1] **Treasury Board Vote 5—Government contingencies.**
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	23,052,000	629,155	1,736,000	...	...	...	25,417,155	Legal services	24,716,578	700,577	...	23,651,715
...	30,185,000	1,428,624	1,780,880	(391,623)	...	...	33,002,881	Litigation services	30,311,616	2,691,265	...	26,611,290
...	7,861,000	...	295,000	...	...	...	8,156,000	Legislation services	7,395,571	760,429	...	6,439,577
...	9,740,000	2,846,612	276,000	(145,045)	...	...	12,717,567	Legal policy and program development	11,062,905	1,654,662	...	8,165,815
...	14,906,350	103,789	257,000	(188,559)	855,648	...	15,934,228	Administration	16,528,193	(593,965)	...	15,239,066
...	85,744,350	5,008,180	4,344,880	(725,227)	855,648	...	95,227,831	Total—Operating	90,014,863	5,212,968	...	80,107,463
								Capital				
...	83,000	13,842	...	...	...	...	96,842	Legal services	112,379	(15,537)	...	112,904
...	708,000	...	...	391,623	...	...	1,099,623	Litigation services	1,052,311	47,312	...	834,163
...	16,000	...	...	...	...	...	16,000	Legislation services	198,460	(182,460)	...	106,253
...	22,000	237,829	...	145,045	...	...	404,874	Legal policy and program development	384,265	20,609	...	103,405
...	327,000	...	...	188,559	...	...	515,559	Administration	776,642	(261,083)	...	632,382
...	1,156,000	251,671	...	725,227	...	...	2,132,898	Total—Capital	2,524,057	(391,159)	...	1,789,107
								Transfer payments				
...	77,110,650	12,999,000	...	...	...	...	90,109,650	Legal policy and program development	84,771,959	5,337,691	...	49,804,538
								Departmental Summary				
...	**23,135,000**	**642,997**	**1,736,000**	...	...	...	25,513,997	**Legal services**	24,828,957	**685,040**	...	**23,764,619**
...	**30,893,000**	**1,428,624**	**1,780,880**	...	...	...	34,102,504	**Litigation services**	31,363,927	**2,738,577**	...	**27,445,453**
...	**7,877,000**	...	**295,000**	...	...	...	8,172,000	**Legislation services**	7,594,031	**577,969**	...	**6,545,830**
...	**86,872,650**	**16,083,441**	**276,000**	...	...	...	103,232,091	**Legal policy and program development**	96,219,129	**7,012,962**	...	**58,073,758**
...	**15,233,350**	**103,789**	**257,000**	...	**855,648**	...	16,449,787	**Administration**	17,304,835	**(855,048)**	...	**15,871,448**
—	**164,011,000**	**18,258,851**	**4,344,880**	—	**855,648**	...	187,470,379	**Total Department—Budgetary**	**177,310,879**	**10,159,500**	—	**131,701,108**

								Canadian Human Rights Commission				
								Operating				
...	9,819,000	417,000	...	...	96,302	...	10,332,302	Canadian Human Rights Commission	9,298,298	1,034,004	...	8,705,107
								Capital				
...	13,000	15,000	...	...	...	...	28,000	Canadian Human Rights Commission	198,775	(170,775)	...	96,906
...	**9,832,000**	**432,000**	**...**	**...**	**96,302**	**...**	**10,360,302**	**Total Program—Budgetary**	**9,497,073**	**863,229**	**...**	**8,802,013**
								Commissioner for Federal Judicial Affairs				
								Operating				
...	2,999,000	1	...	(72,000)	17,640	...	2,944,641	Administration	2,864,358	80,283	...	2,739,914
...	330,000	...	16,000	1,000	360	...	347,360	Canadian Judicial Council	344,533	2,827	...	282,888
...	84,783,000	4,600,000			2,630,105	...	92,013,105	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	92,013,105	...	...	87,735,380
...	88,112,000	4,600,001	16,000	(71,000)	2,648,105	...	95,305,106	Total—Operating	95,221,996	83,110	...	90,758,182
								Capital				
...	5,000	...	...	15,000	...	...	20,000	Administration	11,824	8,176	...	21,238
...	2,000	...	...	(1,000)	...	...	1,000	Canadian Judicial Council	605	395	...	2,408
...	7,000	...	...	14,000	...	...	21,000	Total—Capital	12,429	8,571	...	23,646
								Transfer payments				
...	89,000	...	...	57,000	...	...	146,000	Administration	125,150	20,850	...	104,817
...	19,350,000	...	...	...	(2,413,453)	...	16,936,547	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	16,936,547	...	...	15,717,907
...	19,439,000	...	...	57,000	(2,413,453)	...	17,082,547	Total—Transfer payments	17,061,697	20,850	...	15,822,724
								Program Summary				
...	3,093,000	1	...	...	17,640	...	3,110,641	**Administration**	3,001,332	109,309	...	2,865,969
...	332,000	...	16,000	...	360	...	348,360	**Canadian Judicial Council**	345,138	3,222	...	285,296
...	104,133,000	4,600,000	...	...	216,652	...	108,949,652	**Judges' salaries, allowances and annuities; and annuities to spouses and children of judges**	108,949,652	...	...	103,453,287
...	**107,558,000**	**4,600,001**	**16,000**	**...**	**234,652**	**...**	**112,408,653**	**Total Program—Budgetary**	**112,296,122**	**112,531**	**...**	**106,604,552**
								Federal Court of Canada				
								Operating				
...	9,735,000	330,000	...	...	90,000	...	10,155,000	Administration of Federal Court of Canada	9,312,602	842,398	...	8,232,831

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	104,000	227,000	...	...	...	...	331,000	Administration of Federal Court of Canada	570,081	(239,081)	...	287,862
—	9,839,000	557,000	...	...	90,000	...	10,486,000	**Total Program—Budgetary**	9,882,683	603,317	—	8,520,693
								Law Reform Commission of Canada				
								Operating				
...	4,786,000	...	...	...	24,000	...	4,810,000	Law Reform Commission of Canada	4,175,530	634,470	...	4,491,089
								Capital				
...	13,000	...	...	...	...	...	13,000	Law Reform Commission of Canada	69,740	(56,740)	...	42,060
—	4,799,000	—	...	...	24,000	...	4,823,000	**Total Program—Budgetary**	4,245,270	577,730	—	4,533,149
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	1,328,000	...	...	141,000	13,300	...	1,482,300	Information Commissioner	1,507,421	(25,121)	...	1,017,926
...	1,142,000	...	110,730	(45,000)	12,950	...	1,220,680	Privacy Commissioner	1,230,432	(9,752)	...	1,087,810
...	947,000	...	...	(96,000)	8,750	...	859,750	Administration	800,384	59,366	...	1,012,185
...	3,417,000	...	110,730	...	35,000	...	3,562,730	Total—Operating	3,538,237	24,493	...	3,117,921
								Capital				
...	...	...	...	3,220	...	...	3,220	Information Commissioner	3,220	...	...	...
...	...	...	...	7,642	...	...	7,642	Privacy Commissioner	7,642	...	...	...
...	62,000	...	...	(10,862)	...	...	51,138	Administration	64,753	(13,615)	...	65,001
...	62,000	...	...	...	...	...	62,000	Total—Capital	75,615	(13,615)	...	65,001
								Program Summary				
...	1,328,000	...	...	144,220	13,300	...	1,485,520	**Information Commissioner**	1,510,641	(25,121)	...	1,017,926
...	1,142,000	...	110,730	(37,358)	12,950	...	1,228,322	**Privacy Commissioner**	1,238,074	(9,752)	...	1,087,810
...	1,009,000	...	...	(106,862)	8,750	...	910,888	**Administration**	865,137	45,751	...	1,077,186
—	3,479,000	—	110,730	—	35,000	—	3,624,730	**Total Program—Budgetary**	3,613,852	10,878	—	3,182,922

								Supreme Court of Canada				
								Operating				
...	1,089,000	...	...	...	152,692	...	1,241,692	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,241,692	...	...	1,235,928
...	4,710,000	267,000	55,921	...	35,025	...	5,067,946	Administration	4,969,578	98,368	...	4,514,479
...	5,799,000	267,000	55,921	...	187,717	...	6,309,638	Total—Operating	6,211,270	98,368	...	5,750,407
								Capital				
...	77,000	280,000	...	...	...	...	357,000	Administration	397,832	(40,832)	...	114,305
								Transfer payments				
...	576,000	...	...	...	(43,425)	...	532,575	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	532,575	...	...	554,394
								Program Summary				
—	**1,665,000**	...	...	...	109,267	...	1,774,267	**Judges' salaries, allowances and annuities; and annuities to spouses and children of judges**	1,774,267	...	...	**1,790,322**
—	**4,787,000**	547,000	55,921	...	35,025	...	5,424,946	**Administration**	5,367,410	57,536	...	**4,628,784**
—	**6,452,000**	**547,000**	**55,921**	—	**144,292**	—	7,199,213	**Total Program—Budgetary**	7,141,677	**57,536**	—	**6,419,106**
								Tax Court of Canada				
								Operating				
...	3,658,000	...	...	...	25,000	...	3,683,000	Administration of the Tax Court of Canada	3,356,557	326,443	...	2,997,004
								Capital				
...	12,000	...	...	...	...	...	12,000	Administration of the Tax Court of Canada	75,306	(63,306)	...	216,410
—	**3,670,000**	—	—	...	**25,000**	—	3,695,000	**Total Program—Budgetary**	3,431,863	**263,137**	—	**3,213,414**
—	**309,640,000**	24,394,852	4,527,531	...	**1,504,894**	...	340,067,277	Total Ministry—Budgetary	327,419,419	**12,647,858**	...	**272,976,957**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers: Transfers between ministries	Adjustments and transfers: Transfers within this ministry	Adjustments and transfers: Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Legal policy and program development				
...	4,000	...	...	...	...	4,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	4,000	...	...	4,000
...	25,000	...	...	(13,660)	...	11,340	Uniform Law Conference for the research purposes of the Conference	5,123	6,217	...	1,107
...	18,500	...	...	...	...	18,500	International Commission of Jurists	18,500	...	...	18,500
...	1,500	...	...	...	...	1,500	L'Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	94,000	...	...	...	...	94,000	Grants to encourage student specialization in legislative drafting	87,497	6,503	...	81,279
...	312,600	...	...	...	...	312,600	Grants to encourage native people to enter the legal profession	236,874	75,726	...	257,302
...	95,550	...	...	...	...	95,550	Duff-Rinfret Scholarship Program	91,958	3,592	...	95,272
...	17,000	...	...	(850)	...	16,150	Canadian Association of Chiefs of Police for the Law Amendments Committee	16,150	...	...	17,000
...	10,000	...	...	(500)	...	9,500	British Institute of International and Comparative Law (CLAS)	9,500	...	...	10,000
...	12,000	...	...	(600)	...	11,400	Hague Academy of International Law	11,400	...	...	12,000
...	...	1,000,000	...	...	...	1,000,000	Grant towards the construction of courtroom facilities—County of Pictou, Nova Scotia	1,000,000	...	...	...
...	...	425,000	...	...	...	425,000	Grants to provinces, territories and associations for programs to combat impaired driving	122,020	302,980	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	60,000
—	**590,150**	**1,425,000**	...	(15,610)	...	**1,999,540**	Total—Grants	**1,604,522**	**395,018**	—	**557,960**
							Contributions				
							Legal policy and program development				
...	64,964,200	9,800,000	...	...	...	74,764,200	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in operation of legal aid systems	73,172,352	1,591,848	...	41,052,771
...	2,667,500	...	...	...	...	2,667,500	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,518,030	149,470	...	2,455,800
...	250,000	...	...	(12,500)	...	237,500	Contributions to encourage experimental and research work in legal aid	93,277	144,223	...	15,468

...	242,000	...	...	...	...	242,000	Contributions for a summer exchange program between civil and common law students	241,979	21	...	235,359
...	400,200	...	...	(20,000)	...	380,200	Canadian Law Information Council	380,000	200	...	400,200
...	70,000	...	...	(2,500)	...	67,500	Canadian Association of Provincial Court Judges	67,500	...	...	70,000
...	2,260,500	...	...	(1,124,260)	...	1,136,240	Criminal law reform	564,360	571,880	...	390,799
...	3,795,400	...	...	...	...	3,795,400	Native court-worker and related programs for native people and representatives of the legal system	3,350,991	444,409	...	3,132,963
...	295,000	...	...	(12,000)	...	283,000	Consultation and Development Fund	254,955	28,045	...	237,139
...	88,900	...	...	12,210	...	101,110	University of Ottawa Legislative Drafting Programme	101,109	1	...	89,600
...	36,800	...	...	(1,840)	...	34,960	Canadian Society of Forensic Science	34,960	...	...	18,460
...	400,000	...	...	(20,000)	...	380,000	Human Rights Law Fund	257,226	122,774	...	340,554
...	550,000	...	...	147,500	...	697,500	Public Legal Education and Information Fund	679,303	18,197	...	391,409
...	500,000	...	...	40,000	...	540,000	Enforcement of Custody and Maintenance Orders	397,000	143,000	...	...
...	...	1,774,000	...	696,000	...	2,470,000	Contributions to Métis and non-status Indian groups for costs of self-government negotiations	820,040	1,649,960	...	...
...	...	...	...	30,000	...	30,000	Manitoba Métis Association	30,000	...	...	...
...	...	...	...	283,000	...	283,000	Contributions—Impaired driving	204,355	78,645	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	416,056
—	**76,520,500**	**11,574,000**	—	**15,610**	—	**88,110,110**	Total—Contributions	**83,167,437**	**4,942,673**	—	**49,246,578**
—	**77,110,650**	**12,999,000**	—	—	—	**90,109,650**	**Total Department**	**84,771,959**	**5,337,691**	—	**49,804,538**
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
...	89,000	...	...	57,000	...	146,000	Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	125,150	20,850	...	104,817
...	19,350,000	...	...	...	(2,413,453)	16,936,547	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges (S) Annuities under the Judges Act	16,936,547	...	...	15,717,907

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	89,000	...	...	57,000	...	146,000	Administration	125,150	20,850	...	104,817
...	19,350,000	...	...	...	(2,413,453)	16,936,547	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	16,936,547	...	...	15,717,907
...	19,439,000	...	...	57,000	(2,413,453)	17,082,547	**Total Program**	17,061,697	20,850	...	15,822,724
							Supreme Court of Canada				
							Grants				
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	576,000	...	...	...	(43,425)	532,575	(S) Annuities under the Judges Act	532,575	...	...	554,394
...	576,000	...	...	...	(43,425)	532,575	**Total Program**	532,575	...	...	554,394
...	97,125,650	12,999,000	...	57,000	(2,456,878)	107,724,772	Total Ministry	102,366,231	5,358,541	...	66,181,656

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous year's expenditure—		
Refund on transfer payments to provinces	1,249,192	3,470,669
Supply and Services Canada—Central Travel Service	441,308	8,273
Adjustment to prior year's Payables at Year End (PAYE)	331,921	24,740
Other	61,749	184,455
	2,084,170	3,688,137
Services and service fees	603,744	36,336
Other non-tax revenue—		
Fines collected by Quebec courts	2,200,152	3,374,475
Other fines	892,397	613,969
Rent from dwellings and utilities	75,186	56,142
Other	207,321	21,667
	3,375,056	4,066,253
Total Department	**6,062,970**	**7,790,726**
Canadian Human Rights Commission		
Non-Tax Revenue—		
Other non-tax revenue	8,664	10,280
Total Program	**8,664**	**10,280**
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Refunds of previous years' expenditure	28,715	...
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	3,807,866	3,520,102
Total Program	**3,836,581**	**3,520,102**
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	23,826	11,371
Services and service fees—		
Federal Court fees	386,361	161,427
Court costs	26,167	13,954
	412,528	175,381
Other non-tax revenue	50,562	15,749
Total Program	**486,916**	**202,501**

	Current year	Previous year
	$	$
Supreme Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	90	783
Services and service fees—		
Photocopies	9,513	8,741
Filing fees	1,085	1,005
	10,598	9,746
Proceeds from sales—		
Sale of Supreme Court Bulletin	7,101	7,270
Sale of reasons for judgment	34,957	37,086
	42,058	44,356
Other non-tax revenue—		
Judges' Public Service Superannuation Account contributions	39,498	39,285
Transfer from Security Account		14,349
Sundries	4,940	4,773
	44,438	58,407
Total Program	**97,184**	**113,292**
Tax Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure		489
Adjustment to prior year's Payables at Year End (PAYE)	3,050	9,559
	3,050	10,048
Proceeds from sales	4,458	3,858
Total Program	**7,508**	**13,906**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,139,851	3,710,339
Services and service fees	1,026,870	221,463
Proceeds from sales	46,516	48,214
Other non-tax revenue	7,286,586	7,670,791
Total Ministry	**10,499,823**	**11,650,807**

SECTION 14

1986-87
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and Safety

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Department

Objective

To promote and sustain stable industrial relations, a fair return for efforts in the workplace, and a working environment conducive to physical and social well-being; to protect the rights and interests of the parties involved in the world of work; to promote equitable access to employment opportunities; and to foster a climate for improved consultation and communication among Government, labour and management.

Activity Description

Mediation and Conciliation
The provision of conciliation, mediation, and arbitration assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formation and implementation, and legislative development.

General Labour Services
The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; and the promotion and implementation of non-legislated activities aimed at constructive relationships between labour and management and a better informed work-force on union and socio-economic affairs.

Policy and Communications
The provision of analysis, management and direction through the offices of the Minister, the Deputy Minister, and a policy and liaison group; the analysis and development of economic and social policies related to labour issues; the provision and analysis of labour market data; the co-ordination and participation in international and federal-provincial organizations; the promotion and strengthening of the efforts of women to achieve equality in the labour force; and the communication of departmental programs, policies, legislation and services.

Labour Adjustment Income Support Program
Payments to assist workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption in a designated industry and/or region, and related administrative costs for the operation of the Labour Adjustment Review Board, in accordance with the requirements of the Labour Adjustment Benefits Act.

Injury Compensation Respecting Government Employees and Merchant Seamen
Payments of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment, and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act. Provision is also made for supplementary compensation payments to certain widows of merchant seamen.

Administration
The provision of advisory and support services to the Department, including administrative, financial, personnel, data and word processing, corporate planning, program evaluation and internal audit, library and security services.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board
Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the definition of technological changes affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information and advice about occupational health and safety which is trustworthy, comprehensive, and intelligible in order to facilitate responsible decision-making in prevention of and protection from occupational diseases and accidents.

Activity Description

Council of Governors and Executive Board
Broadly representative of federal and provincial governments as well as of workers and of employers, the Council will establish objectives, policies and the scope of the Centre's work and will determine the priorities and general direction for the Centre's resources. It will facilitate collaboration among interested parties and foster improved standards of health and safety for persons at work. It will develop programs to promote the physical and mental health of workers.

The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among the members of the Council of Governors, on a representative tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff
To implement the policies and programs established by the Council and the Executive Board and to operate the Centre's technical and scientific functions.

Ministry Summary

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed (overexpended)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	45,690,500	...	...	45,690,500	1	Operating expenditures				
...	...	3,654,000	...	3,654,000	1a	Operating expenditures				
...	...	115,000	...	115,000	1c	Operating expenditures				
...	...	...	1,200,000	1,200,000		Transfer from: TB Vote 5[1]				
...	...	...	12,000	12,000		TB Vote 10[1]				
...	45,690,500	3,769,000	1,212,000	50,671,500		Total—Vote 1	49,140,062	1,531,438	...	42,503,274
...	8,740,000	...	...	8,740,000	5	Grants and contributions				
...	...	1,453,000	...	1,453,000	5a	Grants and contributions				
...	...	385,000	...	385,000	5c	Grants and contributions				
...	8,740,000	1,838,000	...	10,578,000		Total—Vote 5	10,564,318	13,682	...	15,020,731
...	39,530	...	1,567	41,097	(S)	Minister of Labour—Salary and motor car allowance	41,097	...	...	39,530
...	24,889,000	4,725,000	6,020,427	35,634,427	(S)	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	35,634,427	...	...	29,615,928
...	47,375,000	37,225,000	7,541,628	92,141,628	(S)	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	92,141,628	...	...	59,678,479
...	4,252,970	...	461,030	4,714,000	(S)	Contributions to employee benefit plans	4,714,000	...	...	4,429,000
...	...	...	44,222	44,222	(S)	Refunds of amounts credited to revenue in previous years	44,222	...	...	2,580
...	130,987,000	47,557,000	15,280,874	193,824,874		Total budgetary	192,279,754	1,545,120	...	151,289,522
...	...	...	375,000	375,000	(S)	(L) Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, Section 3(4). (Net)	375,000	...	...	80,000
...	**130,987,000**	**47,557,000**	**15,280,874**	**193,824,874**		**Total Department—Budgetary**	**192,279,754**	**1,545,120**	**...**	**151,289,522**
...	**...**	**...**	**375,000**	**375,000**		**Non-budgetary**	**375,000**	**...**	**...**	**80,000**
						Canada Labour Relations Board				
...	5,453,000	...	...	5,453,000	10	Program expenditures				
...	...	50,000	...	50,000	10c	Program expenditures				
...	5,453,000	50,000	...	5,503,000		Total—Vote 10	5,502,965	35	...	5,525,623
...	571,000	...	62,000	633,000	(S)	Contributions to employee benefit plans	633,000	...	...	620,000
...	**6,024,000**	**50,000**	**62,000**	**6,136,000**		**Total Program—Budgetary**	**6,135,965**	**35**	**...**	**6,145,623**
						Canada Mortgage and Housing Corporation[2]				
...	1,583,900,000	...	(1,583,900,000)	...	15	Operating expenditures	...	...	..	...

...	(2,300,000)	...	2,300,000	...	(S)	Advances to Canada Mortgage and Housing Corporation under Section 8 of the National Housing Act	...	...	...	...
...	700,000	...	(700,000)	...	(S)	Urban renewal contributions	...	...	...	...
...	1,582,300,000	...	(1,582,300,000)	...		Total budgetary	...	...	...	...
...	17,500,000	...	(17,500,000)	...	L20	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 55. (Gross)	...	...	...	...
...	13,600,000	...	(13,600,000)	...	L25	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 37.1. (Gross)	...	...	...	...
					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 22 as amended and the National Housing Act as amended, are as follows:				
100,000,000	...	...	(100,000,000)	...		Section 10. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 less the balance of the Fund. (Net)	...	...	...	...
1,791,806,790	...	...	(1,791,806,790)	...		Section 21(1)(a). Advances for direct loans under Parts II, IV-2, VI, VI-1 and Sections 58 and 59. Limit $14,500,000,000. (Gross)	...	...	...	...
38,500,000	...	...	(38,500,000)	...		Section 21.1(4). Advances for land acquisition for low rental housing. Limit $40,000,000. (Gross)	...	...	...	...
286,000,000	...	...	(286,000,000)	...		Section 26(3). Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	...	...
249,500,000	...	...	(249,500,000)	...		Section 27.6(2). Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	...	...
233,600,000	...	...	(233,600,000)	...		Section 34.14(2). Advances for rehabilitation of existing buildings. Limit $500,000,000. (Gross)	...	...	...	...
9,000,000	...	...	(9,000,000)	...		Section 39(1). Advances for proposal development in housing research and community development. Limit $25,000,000. (Gross)	...	...	...	...
831,000,000	...	...	(831,000,000)	...		Section 40(3). Advances and reimbursements for public housing joint projects. Limit $2,700,000,000. (Gross)	...	...	...	...
100,000,000	...	...	(100,000,000)	...		Section 45.1(7). Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	...	...	...	...
111,000,000	...	...	(111,000,000)	...		Section 48(2). Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)	...	...	...	...
363,100,000	...	...	(363,100,000)	...		Section 53(3). Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)	...	...	...	...
395,500,000	...	...	(395,500,000)	...		Section 55(8). Advances and reimbursements for unilateral rural and native housing. Limit $400,000,000. (Gross)	...	...	...	...
						(Total of Section 21(1)(a) to 55(8) gross authorities is $21,142,600,000).				
...	(4,900,000)	...	4,900,000	...	(S)	(L) Advances under the National Housing Act	...	...	...	...
4,509,006,790	26,200,000	...	(4,535,206,790)	...		Total non-budgetary	...	...	...	...
...	**1,582,300,000**	...	**(1,582,300,000)**	...		**Total Program—Budgetary**	...	...	...	...[2]
4,509,006,790	**26,200,000**	...	**(4,535,206,790)**	...		**Non-budgetary**	...	...	...	...[2]

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Centre for Occupational Health and Safety				
...	7,736,000	...	...	7,736,000	30	Program expenditures				
...	...	...	327,645	327,645		Transfer from TB Vote 5[1]				
...	7,736,000	...	327,645	8,063,645		Total—Vote 30	7,777,524	286,121	...	6,687,455
...	**7,736,000**	**...**	**327,645**	**8,063,645**		**Total Program—Budgetary**	7,777,524	**286,121**	**...**	**6,687,455**
...	**1,727,047,000**	**47,607,000**	**(1,566,629,481)**	208,024,519		Total Ministry— **Budgetary**	206,193,243	**1,831,276**	**...**	**164,122,600[2]**
4,509,006,790	**26,200,000**	**...**	**(4,534,831,790)**	375,000		**Non-budgetary**	375,000	**...**	**...**	**80,000[2]**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

[1] **Treasury Board Vote 5—Government contingencies.**
Treasury Board Vote 10—Employment initiatives.

[2] **The Canada Mortgage and Housing Corporation was transferred to Public Works. Therefore, the previous year's expenditure has been adjusted by $1,454,268,090 (budgetary) and $260,500,000 (non-budgetary).**

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	3,995,000	...	55,000	...	41,000	...	4,091,000	Mediation and conciliation	3,951,796	139,204	...	3,841,118
...	22,260,000	3,633,000	22,000	...	205,000	...	26,120,000	General labour services	23,054,500	3,065,500	...	17,153,057
...	10,928,000	115,000	489,000	...	100,000	...	11,632,000	Policy and communications	11,245,112	386,888	...	11,506,200
...	575,000	...	10,000	...	4,000	...	589,000	Labour Adjustment Income Support Program	473,469	115,531	...	460,618
...	52,287,000	4,725,000	10,000	...	6,093,801	(25,705,000)	37,410,801	Injury compensation respecting Government employees and merchant seamen	37,362,834	47,967	...	31,238,681
...	9,587,000	...	626,000	...	89,000	...	10,302,000	Administration	10,768,677	(466,677)	...	9,675,642
...	(25,705,000)	...	...	...	...	25,705,000	...	Revenue credited to the vote	...	...	...	...
...	73,927,000	8,473,000	1,212,000	...	6,532,801	...	90,144,801	Total—Operating	86,856,388	3,288,413	...	73,875,316
								Capital				
...	4,000	...	...	...	...	...	4,000	Mediation and conciliation	43,513	(39,513)	...	83,374
...	854,000	21,000	...	...	...	...	875,000	General labour services	1,091,323	(216,323)	...	480,105
...	41,000	...	...	...	...	...	41,000	Policy and communications	227,162	(186,162)	...	156,020
...	1,000	...	...	...	...	...	1,000	Labour Adjustment Income Support Program	12,021	(11,021)	...	32,926
...	...	...	...	...	...	...	...	Injury compensation respecting Government employees and merchant seamen	15,077	(15,077)	...	15,630
...	31,000	...	...	...	...	...	31,000	Administration	1,319,880	(1,288,880)	...	1,936,676
...	931,000	21,000	...	...	...	...	952,000	Total—Capital	2,708,976	(1,756,976)	...	2,704,731
								Transfer payments				
...	681,000	1,453,000	...	5,045,000	...	...	7,179,000	General labour services	7,178,950	50	...	7,135,617
...	8,059,000	385,000	...	(5,045,000)	...	...	3,399,000	Policy and communications	3,385,367	13,633	...	7,885,114
...	47,375,000	37,225,000	...	...	7,541,628	...	92,141,628	Labour Adjustment Income Support Program	92,141,628	...	...	59,678,479
...	14,000	...	...	...	(5,555)	...	8,445	Injury compensation respecting Government employees and merchant seamen	8,445	...	...	10,265
...	56,129,000	39,063,000	...	...	7,536,073	...	102,728,073	Total—Transfer payments	102,714,390	13,683	...	74,709,475
								Non-budgetary				
...	...	...	...	...	375,000	...	375,000	Injury compensation respecting Government employees and merchant seamen	375,000	...	...	80,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	3,999,000	...	55,000	...	41,000	...	4,095,000	**Mediation and conciliation**	3,995,309	99,691	...	3,924,492
...	23,795,000	5,107,000	22,000	5,045,000	205,000	...	34,174,000	**General labour services**	31,324,773	2,849,227	...	24,768,779
...	19,028,000	500,000	489,000	(5,045,000)	100,000	...	15,072,000	**Policy and communications**	14,857,641	214,359	...	19,547,334
...	47,951,000	37,225,000	10,000	...	7,545,628	...	92,731,628	**Labour Adjustment Income Support Program**	92,627,118	104,510	...	60,172,023
								Injury compensation respecting Government employees and merchant seamen—				
...	26,596,000	4,725,000	10,000	...	6,088,246	...	37,419,246	**Budgetary**	37,386,356	32,890	...	31,264,576
...	...	...	...	...	375,000	...	375,000	**Non-budgetary**	375,000	...	...	80,000
...	9,618,000	...	626,000	...	89,000	...	10,333,000	**Administration**	12,088,557	(1,755,557)	...	11,612,318
								Total Department—				
—	130,987,000	47,557,000	1,212,000	—	14,068,874	—	193,824,874	**Budgetary**	192,279,754	1,545,120	—	151,289,522
—	—	—	—	—	375,000	—	375,000	**Non-budgetary**	375,000	—	—	80,000
								Canada Labour Relations Board				
								Operating				
...	6,018,000	50,000	...	...	62,000	...	6,130,000	Canada Labour Relations Board	6,120,711	9,289	...	5,978,118
								Capital				
...	6,000	...	...	...	...	...	6,000	Canada Labour Relations Board	15,254	(9,254)	...	167,505
...	6,024,000	50,000	...	...	62,000	...	6,136,000	**Total Program—Budgetary**	6,135,965	35	...	6,145,623
								Canada Mortgage and Housing Corporation[1]				
								Operating				
...	1,582,300,000	...	(1,582,300,000)	...	...	...		Canada Mortgage and Housing Corporation		...		...
								Non-budgetary				
4,509,006,790	26,200,000	...	(4,535,206,790)	...	...	...		Canada Mortgage and Housing Corporation		...	...	...
								Total Program[1]				
...	1,582,300,000	...	(1,582,300,000)	...	...	...	...	**Budgetary**	...	...	...	...
4,509,006,790	26,200,000	...	(4,535,206,790)	...	...	...	...	**Non-budgetary**	...	...	...	...

								Canadian Centre for Occupational Health and Safety				
								Operating				
...	367,000	...	...	...	...	...	367,000	Council of governors and Executive Board	354,952	12,048	...	310,612
...	7,162,000	...	327,645	...	...	...	7,489,645	President and Centre staff	7,218,438	271,207	...	6,250,651
...	7,529,000	...	327,645	...	...	...	7,856,645	Total—Operating	7,573,390	283,255	...	6,561,263
								Capital				
...	207,000	...	...	...	...	...	207,000	President and Centre staff	204,134	2,866	...	126,192
								Program Summary				
...	367,000	...	...	...	...	...	367,000	**Council of governors and Executive Board**	354,952	12,048	...	310,612
...	7,369,000	...	327,645	...	...	...	7,696,645	**President and Centre staff**	7,422,572	274,073	...	6,376,843
...	**7,736,000**	...	**327,645**	...	...	...	8,063,645	**Total Program—Budgetary**	7,777,524	**286,121**	...	**6,687,455**
...	**1,727,047,000**	**47,607,000**	**(1,580,760,355)**	...	**14,130,874**	...	208,024,519	Total Ministry—Budgetary	206,193,243	**1,831,276**	...	**164,122,600**
4,509,006,790	**26,200,000**	...	**(4,535,206,790)**	...	**375,000**	...	375,000	Non-budgetary	375,000	...	...	**80,000**

(1) The Canada Mortgage and Housing Corporation was transferred to Public Works.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							General labour services				
...	16,000	...	...	...	...	16,000	To support activities which contribute to Occupational Safety and Health Program objectives	16,000	...	...	16,000
...	10,000	...	...	...	...	10,000	To support standards writing associations	10,000	...	...	...
...	...	10,000	...	...	...	10,000	Grant to Canadian Joint Fire Prevention Publicity Committee	10,000	...	...	...
...	...	25,000	...	...	...	25,000	Grant to Canadian Association of Fire Chiefs	25,000	...	...	...
...	26,000	35,000	...	...	...	61,000		61,000	...	...	16,000
							Policy and communications				
...	40,000	...	...	(40,000)	...	...	Special research studies in the labour field (special research)	...	...	...	40,000
...	62,000	...	...	(62,000)	...	...	To support activities which contribute to Labour Canada's objectives	...	...	...	79,535
...	5,000,000	...	...	(5,000,000)	...	...	Canadian Labour Market and Productivity Centre	...	...	...	5,000,000
...	10,000	...	...	(5,000)	...	5,000	To provide financial assistance to labour organizations and central labour bodies in staging educational events	5,000	...	...	8,000
...	25,000	...	...	...	...	25,000	To provide financial assistance to special projects which focus on women in the work force	25,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
...	5,137,000	...	...	(5,107,000)	...	30,000		30,000	...	...	5,167,535
							Labour Adjustment Income Support Program				
...	47,375,000	37,225,000	...	...	7,541,628	92,141,628	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	92,141,628	...	...	59,678,479

							Injury compensation respecting Government employees and merchant seamen				
...	14,000	...	...	...	(5,555)	8,445	(S) Merchant Seamen Compensation—Supplementary compensation to certain widows of merchant seamen	8,445	...	...	10,265
...	**52,552,000**	**37,260,000**	...	**(5,107,000)**	**7,536,073**	92,241,073	Total—Grants	92,241,073	...	...	**64,872,279**
							Contributions				
							General labour services				
...	655,000	...		(655,000)	...		Quality of Working Life Projects		...	...	393,102
...	...	...	...	1,245,230	...	1,245,230	Contribution to central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,245,260	(30)	...	...
...	...	...	...	1,207,877	...	1,207,877	Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education	1,207,797	80	...	1,221,479
...	...	...	...	403,053	...	403,053	Atlantic Region Labour Education Centre	403,053	...	...	399,300
...	...	1,418,000	...	2,843,840	...	4,261,840	Contribution to the Canadian Labour Congress labour education programs	4,261,840	...	...	3,892,156
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,213,580
...	655,000	1,418,000	...	5,045,000	...	7,118,000		7,117,950	50	...	7,119,617
							Policy and communications				
...	2,173,000	...	...	(17,000)	...	2,156,000	Technology Impact Research Fund	2,167,454	(11,454)	...	1,832,317
...	749,000	...	...	(22,000)	...	727,000	Labour/Government Employee Secondment Program	735,989	(8,989)	...	629,163
...	...	100,000	...	30,000	...	130,000	Contribution for the Labour Assignment Program	110,441	19,559	...	...
...	...	285,000	...	9,000	...	294,000	Contribution for the Technology Impact Program	280,000	14,000	...	...
...	...	...	...	62,000	...	62,000	Labour Issues Assistance Fund	61,483	517	...	...
...	...	...	...	...	...		Items not required for the current year	...	...	...	256,099
...	2,922,000	385,000	...	62,000	...	3,369,000		3,355,367	13,633	...	2,717,579
...	**3,577,000**	**1,803,000**	...	**5,107,000**	...	**10,487,000**	Total—Contributions	10,473,317	**13,683**	...	**9,837,196**
							Departmental Summary by Activity				
...	**681,000**	**1,453,000**	...	**5,045,000**	...	**7,179,000**	**General labour services**	**7,178,950**	**50**	...	**7,135,617**
...	**8,059,000**	**385,000**	...	**(5,045,000)**	...	**3,399,000**	**Policy and communications**	**3,385,367**	**13,633**	...	**7,885,114**
...	**47,375,000**	**37,225,000**	...	...	**7,541,628**	**92,141,628**	**Labour Adjustment Income Support Program**	**92,141,628**	...	...	**59,678,479**
...	**14,000**	...	...	...	**(5,555)**	**8,445**	**Injury compensation respecting Government employees and merchant seamen**	**8,445**	...	...	**10,265**
...	**56,129,000**	**39,063,000**	...	...	**7,536,073**	**102,728,073**	**Total Department**	**102,714,390**	**13,683**	...	**74,709,475**
...	**56,129,000**	**39,063,000**	...	...	**7,536,073**	102,728,073	Total Ministry	**102,714,390**	**13,683**	...	**74,709,475**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation respecting Government employees and merchant seamen			
Amounts recoverable from Crown agencies respecting payments of injury compensation	25,705,000	21,385,364	21,956,244
Total Department—Budgetary	**25,705,000**	**21,385,364**	**21,956,244**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
President and Centre staff			
Cost recoveries	...	52,498	...
Sale of publications and travel	...	11,113	4,748
Total Program—Budgetary	...	**63,611**	**4,748**
Total Ministry—Budgetary	**25,705,000**	**21,448,975**	**21,960,992**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	109,077	30,647
Adjustment to prior year's Payables at Year End (PAYE)	98,175	82,388
	207,252	113,035
Services and service fees	569	244
Proceeds from sales	980	514
Other non-tax revenue—		
Fines and penalties remitted by courts as the result of prosecutions under the Canada Labour Code	18,420	325
Pension plan credits remitted by Revenue Canada—Taxation	18,970	21,710
Liquidation of investment by Canada Mortgage and Housing Corporation	...	24,862,217
	37,390	24,884,252
Total Department	**246,191**	**24,998,045**
Canada Labour Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,385	3,568
Proceeds from sales	5,573	2,023
Other non-tax revenue	10	5
Total Program	**7,968**	**5,596**
Canadian Centre for Occupational Health and Safety		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	...	56
Total Program	...	**56**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	209,637	**116,659**
Services and service fees	569	**244**
Proceeds from sales	6,553	**2,537**
Other non-tax revenue	37,400	**24,884,257**
Total Ministry	**254,159**	**25,003,697**[1]

[1] The Canada Mortgage and Housing Corporation was transferred to Public Works. Therefore, the previous year's revenue has been adjusted by $909,497,672.

SECTION 15

1986-87
PUBLIC ACCOUNTS

National Defence

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Details of amounts credited to the vote	15.10
Revenue	15.11

Department

Defence Services Program

Objective

To ensure the security of Canada and to contribute to the maintenance of world peace.

Activity Description

Maritime Forces

The element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with U.S. and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with U.S. Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with U.S. Forces against aerospace attack on North America; and providing in an emergency additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services
This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support
This element encompasses the provision of services required for the personnel development (recruitment, individual training, education), personnel management (administration, career assignment, spiritual, morale, comfort support), and health services (medical, dental) as appropriate for military and civilian members of the Department.

Materiel Support
This element encompasses the provision of supply, transportation, equipment engineering and maintenance, real property management, and research and development.

Policy Direction and Management Services
This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Defence Construction (1951) Limited Program

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	**Total available for use**	Vote		**Used in the current year**	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Defence Services Program				
...	6,430,586,940	...	...	**6,430,586,940**	1	Operating expenditures				
...	...	...	13,100,000	**13,100,000**		Transfer from TB Vote 10(1)				
...	...	...	(117,899,999)	**(117,899,999)**		Transfer to: Vote 5				
...	...	...	(5,000,000)	**(5,000,000)**		Vote 10				
...	6,430,586,940	...	(109,799,999)	**6,320,786,941**		Total—Vote 1	**6,285,943,237**	34,843,704	...	5,929,143,670
...	2,584,088,000	...	...	**2,584,088,000**	5	Capital expenditures				
...	...	1	...	**1**	5a	Transfer of $117,899,999 from National Defence Vote 1				
...	...	...	117,899,999	**117,899,999**		Transfer from Vote 1				
...	...	...	(39,801,189)	**(39,801,189)**		Transfer to Vote 10				
...	2,584,088,000	1	78,098,810	**2,662,186,811**		Total—Vote 5	**2,598,822,132**	63,364,679	...	2,332,524,463
...	136,852,652	...	...	**136,852,652**	10	Grants and contributions				
...	...	1,161,031	...	**1,161,031**	10a	Transfer of $5,000,000 from National Defence Vote 1				
...	...	1	...	**1**	10c	Transfer of $39,801,189 from National Defence Vote 5				
...	...	...	5,000,000	**5,000,000**		Transfer from: Vote 1				
...	...	...	39,801,189	**39,801,189**		Vote 5				
...	136,852,652	1,161,032	44,801,189	**182,814,873**		Total—Vote 10	**181,763,887**	1,050,986	...	133,853,971
...	39,530	...	1,568	**41,098**	(S)	Minister of National Defence—Salary and motor car allowance	**41,098**	...	...	63,864
...	39,530	...	1,567	**41,097**	(S)	Associate Minister of National Defence—Salary and motor car allowance	**41,097**	...	...	...
...	22,134	...	(1,906)	**20,228**	(S)	Pensions and annuities paid to civilians	**20,228**	...	...	21,216
...	646,918,000	...	4,454,440	**651,372,440**	(S)	Military pensions	**651,372,440**	...	...	607,242,346
...	139,883,000	...	15,387,000	**155,270,000**	(S)	Contributions to employee benefit plans	**155,270,000**	...	...	150,574,000
...	...	...	61,164	**61,164**	(S)	Federal Court awards	**61,164**	...	...	126,619
...	9,938,429,786	1,161,033	33,003,833	**9,972,594,652**		Total budgetary	**9,873,335,283**	99,259,369	...	9,153,550,149
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)	...	...	13,086,217	...
25,712,799	...	...	...	25,712,799	L20b	Authorization for working capital advance account. Appropriation Act, No. 1, 1976. Limit $60,000,000. (Net)	(6,825,135)	...	32,537,934	343,334
38,799,016	...	...	...	38,799,016		Total non-budgetary	(6,825,135)	...	45,624,151	343,334
...	**9,938,429,786**	**1,161,033**	**33,003,833**	**9,972,594,652**		**Total Program—Budgetary**	**9,873,335,283**	**99,259,369**	**...**	**9,153,550,149**
38,799,016	**...**	**...**	**...**	**38,799,016**		**Non-budgetary**	**(6,825,135)**	**...**	**45,624,151**	**343,334**

...	16,570,000	...	...	16,570,000	15	Defence Construction (1951) Limited Program Expenses incurred in procuring the construction and maintenance of defence projects	13,200,000	3,370,000	...	14,300,000
...	**16,570,000**	...	...	**16,570,000**		**Total Program—Budgetary**	**13,200,000**	**3,370,000**	...	**14,300,000**
...	**9,954,999,786**	**1,161,033**	**33,003,833**	**9,989,164,652**		**Total Ministry—Budgetary**	**9,886,535,283**	**102,629,369**	...	**9,167,850,149**
38,799,016	...	...	...	**38,799,016**		**Non-budgetary**	**(6,825,135)**	...	**45,624,151**	**343,334**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Defence Services Program				
								Operating				
...	1,109,489,000	...	2,014,338	(18,897,872)	3,060,538	(18,039,000)	1,077,627,004	Maritime forces	1,063,471,000	14,156,004	...	985,973,000
...	1,241,211,000	...	2,253,486	(21,141,486)	3,423,894	(65,322,000)	1,160,424,894	Land forces in Canada	1,142,792,000	17,632,894	...	1,104,565,000
...	2,186,447,000	...	3,969,614	(37,241,645)	6,031,338	(82,809,000)	2,076,397,307	Air forces in Canada	1,994,302,000	82,095,307	...	1,948,939,000
...	542,089,000	...	984,192	(9,233,376)	1,495,359	(16,090,000)	519,245,175	Canadian forces in Europe	583,354,000	(64,108,825)	...	484,700,000
...	298,231,000	...	541,455	(5,079,754)	822,674	(34,158,000)	260,357,375	Communication services	226,102,000	34,255,375	...	230,027,000
...	905,677,000	...	1,644,306	(15,426,352)	6,777,335	(35,175,000)	863,497,289	Personnel support	880,845,000	(17,347,711)	...	805,945,000
...	581,382,000	...	1,055,531	(9,902,651)	1,603,749	(2,765,000)	571,373,629	Materiel support	589,590,000	(18,216,371)	...	558,890,000
...	350,900,000	...	637,078	(5,976,863)	967,961	(40,790,000)	305,738,176	Policy direction and management services	319,361,145	(13,622,969)	...	299,273,818
...	(295,148,000)	...	...	...	...	295,148,000	...	Revenue credited to the vote	...	...	...	...
...	6,920,278,000	...	13,100,000	(122,899,999)	24,182,848	...	6,834,660,849	Total—Operating	6,799,817,145	34,843,704	...	6,418,312,818
								Capital				
...	849,054,000	1	...	25,660,932	...	...	874,714,933	Maritime forces	910,048,000	(35,333,067)	...	656,632,000
...	278,452,000	...	...	8,415,646	...	...	286,867,646	Land forces in Canada	273,886,000	12,981,646	...	282,076,000
...	685,622,000	...	...	20,721,532	...	...	706,343,532	Air forces in Canada	765,514,000	(59,170,468)	...	798,919,000
...	481,754,000	...	...	14,560,036	...	...	496,314,036	Canadian forces in Europe	380,696,000	115,618,036	...	374,315,000
...	87,696,000	...	...	2,650,434	...	...	90,346,434	Communication services	54,020,000	36,326,434	...	39,003,000
...	115,945,000	...	...	3,504,202	...	...	119,449,202	Personnel support	148,255,000	(28,805,798)	...	124,793,000
...	53,936,000	...	...	1,630,106	...	...	55,566,106	Materiel support	41,114,000	14,452,106	...	37,779,000
...	31,629,000	...	...	955,922	...	...	32,584,922	Policy direction and management services	25,289,132	7,295,790	...	19,007,463
...	2,584,088,000	1	...	78,098,810	...	...	2,662,186,811	Total—Capital	2,598,822,132	63,364,679	...	2,332,524,463
								Transfer payments				
...	297,211,134	...	...	...	(4,279,015)	...	292,932,119	Personnel support	292,932,119	...	...	268,858,897
...	136,852,652	1,161,032	...	44,801,189	...	...	182,814,873	Policy direction and management services	181,763,887	1,050,986	...	133,853,971
...	434,063,786	1,161,032	...	44,801,189	(4,279,015)	...	475,746,992	Total—Transfer payments	474,696,006	1,050,986	...	402,712,868
								Non-budgetary				
38,799,016	...	...	...	...	...	...	38,799,016	Policy direction and management services	(6,825,135)	...	45,624,151	343,334

									Program Summary				
	...	1,940,504,000	1	2,014,338	6,763,060	3,060,538	...	1,952,341,937	Maritime forces	1,973,519,000	(21,177,063)	...	1,642,605,000
	...	1,454,341,000	...	2,253,486	(12,725,840)	3,423,894	...	1,447,292,540	Land forces in Canada	1,416,678,000	30,614,540	...	1,386,641,000
	...	2,789,260,000	...	3,969,614	(16,520,113)	6,031,338	...	2,782,740,839	Air forces in Canada	2,759,816,000	22,924,839	...	2,747,858,000
	...	1,007,753,000	...	984,192	5,326,660	1,495,359	...	1,015,559,211	Canadian forces in Europe	964,050,000	51,509,211	...	859,015,000
	...	351,769,000	...	541,455	(2,429,320)	822,674	...	350,703,809	Communication services	280,122,000	70,581,809	...	269,030,000
	...	1,283,658,134	...	1,644,306	(11,922,150)	2,498,320	...	1,275,878,610	Personnel support	1,322,032,119	(46,153,509)	...	1,199,596,897
	...	632,553,000	...	1,055,531	(8,272,545)	1,603,749	...	626,939,735	Materiel support	630,704,000	(3,764,265)	...	596,669,000
									Policy direction and management services—				
	...	478,591,652	1,161,032	637,078	59,780,248	967,961	...	521,137,971	Budgetary	526,414,164	(5,276,193)	...	452,135,252
38,799,016		...	...	...	...	...	...	38,799,016	Non-budgetary	(6,825,135)	...	45,624,151	343,334
	—	9,938,429,786	1,161,033	13,100,000	—	19,903,833	—	9,972,594,652	**Total Program—Budgetary**	9,873,335,283	99,259,369	—	9,153,550,149
38,799,016		—	—	—	—	—	—	38,799,016	**Non-budgetary**	(6,825,135)	—	45,624,151	343,334
									Defence Construction (1951) Limited Program				
									Operating				
	...	16,755,000	...	...	...	...	...	16,755,000	Defence Construction (1951) Limited Program				
	...	(185,000)	...	...	...	...	...	(185,000)	Revenues of the Corporation				
	...	16,570,000	...	...	...	...	...	16,570,000	Total	13,200,000	3,370,000	...	14,300,000
	—	16,570,000	...	...	...	...	...	16,570,000	**Total Program—Budgetary**	13,200,000	3,370,000	...	14,300,000
	...	9,954,999,786	1,161,033	13,100,000	...	19,903,833	...	9,989,164,652	Total Ministry—Budgetary	9,886,535,283	102,629,369	...	9,167,850,149
38,799,016		...	...	...	...	...	...	38,799,016	Non-budgetary	(6,825,135)	...	45,624,151	343,334

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Defence Services Program				
							Grants				
							Personnel support				
...	22,134	...	...	...	(1,906)	20,228	**(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)**	20,228	...	...	21,216
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	**Mrs. Mary Whittington**	200	...	...	200
...	1,048	...	...	...	...	1,048	**Mrs. Eleanor F Nixon**	1,048	...	...	1,048
...	10,914	...	...	...	...	10,914	**Mr. R P Thompson**	8,940	1,974	...	8,943
...	161,780	...	...	...	...	161,780	**Conference of Defence Associations**	161,780	...	...	161,780
...	126,720	...	...	...	...	126,720	**Army Cadet League of Canada**	126,720	...	...	126,720
...	126,720	...	...	...	...	126,720	**Air Cadet League of Canada**	126,720	...	...	126,720
...	126,720	...	...	...	...	126,720	**Navy League of Canada**	126,720	...	...	126,720
...	9,490	...	...	...	...	9,490	**Royal Canadian Naval Association**	9,490	...	...	9,490
...	25,690	...	...	...	...	25,690	**Naval Officers Association**	25,690	...	...	25,690
...	34,255	...	...	...	...	34,255	**Royal Canadian Air Force Association**	34,255	...	...	34,255
...	10,285	...	...	...	...	10,285	**Royal Canadian Navy Benevolent Fund**	10,285	...	...	10,285
...	12,090	...	...	...	...	12,090	**Royal Canadian Air Force Benevolent Fund**	12,090	...	...	12,090
...	11,305	...	...	...	...	11,305	**Canadian Forces Personnel Assistance Fund**	11,305	...	...	11,305
...	170,065	...	...	...	...	170,065	**Rifle associations**	162,697	7,368	...	159,849
...	30,370	...	...	...	...	30,370	**Military and united services institutes**	30,370	...	...	30,370
...	900,000	...	...	...	...	900,000	**Canadian universities—Military studies**	863,444	36,556	...	653,414
...	50,000	50,000	...	...	...	100,000	**Canadian Institute of Strategic Studies**	100,000	...	...	50,000
...	60,000	...	...	...	...	60,000	**Research fellowships—Emergency planning**	47,038	12,962	...	51,554
...	...	...	...	5,000,000	...	5,000,000	**Grant to Newfoundland for clean-up of military sites**	5,000,000	...	...	...
...	...	...	...	50,000	...	50,000	**Centre for Conflict Studies**	50,000	...	...	...
...	1,867,652	50,000	...	5,050,000	...	6,967,652		6,908,792	58,860	...	1,600,433
—	**1,889,786**	**50,000**	**—**	**5,050,000**	**(1,906)**	**6,987,880**	Total—Grants	**6,929,020**	**58,860**	**—**	**1,621,649**

							Contributions				
							Personnel support				
...	6,378,000	...	...	...	(91,403)	6,286,597	(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act	6,286,597	...	...	6,510,569
...	290,811,000	...	...	...	(4,185,706)	286,625,294	(S) Payments under the Supplementary Retirement Benefits Act	286,625,294	...	...	262,327,112
...	297,189,000	...	...	...	(4,277,109)	292,911,891		292,911,891		...	268,837,681
							Policy direction and management services				
...	49,691,000	...	...	23,000,000	...	72,691,000	NATO military budgets and agencies	56,724,738	15,966,262	...	47,735,942
...	68,305,000	1	...	9,000,000	...	77,305,001	NATO infrastructure—Capital expenditures	94,508,976	(17,203,975)	...	66,829,880
...	8,418,000	...	...	...	...	8,418,000	Mutual aid	8,118,349	299,651		6,123,581
...	6,396,000	...	...	...	...	6,396,000	Contributions to provinces and territories for emergency preparedness purposes	4,017,513	2,378,487		10,023,627
...	2,175,000	...	...	...	...	2,175,000	Contributions to provinces and municipalities for capital assistance projects	1,988,298	186,702		1,540,508
...	...	1,111,031	...	7,751,189	...	8,862,220	Contributions to provinces and territories for assistance relating to natural disasters in Manitoba, Northwest Territories and Alberta	8,962,221	(100,001)		...
...	...	...	...	...	...	...	Contribution to Quebec for clean-up of military sites	535,000	(535,000)		...
...	134,985,000	1,111,032	...	39,751,189	...	175,847,221		174,855,095	992,126		132,253,538
...	432,174,000	1,111,032	...	39,751,189	(4,277,109)	468,759,112	Total—Contributions	467,766,986	992,126	...	401,091,219
							Program Summary by Activity				
...	297,211,134	...	...	...	(4,279,015)	292,932,119	Personnel support	292,932,119	...	...	268,858,897
...	136,852,652	1,161,032	...	44,801,189	...	182,814,873	Policy direction and management services	181,763,887	1,050,986	...	133,853,971
...	434,063,786	1,161,032	...	44,801,189	(4,279,015)	475,746,992	**Total Program**	474,696,006	1,050,986	...	402,712,868
...	434,063,786	1,161,032	...	44,801,189	(4,279,015)	475,746,992	Total Ministry	474,696,006	1,050,986	...	402,712,868

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Defence Services Program			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	12,500,000	13,331,005	12,698,724
Material and services provided to other Government departments	360,000	317,104	413,814
Medical and dental services	40,000	45,878	43,982
Provincial school grants and tuition fees	382,000	322,506	309,430
Other recoveries	4,757,000	4,697,507	4,971,906
	18,039,000	18,714,000	18,437,856
Land forces in Canada			
Deductions from members for rations, quarters and clothing	29,600,000	29,242,000	28,164,171
Material and services provided to other Government departments	29,767,000	37,480,000	31,441,659
Medical and dental services	35,000	35,513	34,047
Provincial school grants and tuition fees	800,000	646,962	620,728
Other recoveries	5,120,000	2,597,525	2,640,395
	65,322,000	70,002,000	62,901,000
Air forces in Canada			
Deductions from members for rations, quarters and clothing	51,027,000	49,064,000	47,581,877
Material and services provided to other Government departments	19,000,000	24,304,000	19,338,425
Medical and dental services	1,250,000	1,275,115	1,222,430
Provincial school grants and tuition fees	4,000,000	3,159,568	3,031,450
Other recoveries	7,532,000	6,184,317	6,438,818
	82,809,000	83,987,000	77,613,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	10,050,000	9,062,000	8,866,695
Medical and dental services	3,700,000	3,505,094	3,360,270
Provincial school grants and tuition fees	180,000	139,408	133,755
Other recoveries	2,160,000	1,850,498	1,885,280
	16,090,000	14,557,000	14,246,000
Communication services			
Deductions from members for rations, quarters and clothing	1,250,000	1,955,000	1,241,585
Material and services provided to other Government departments	29,000,000	26,169,000	31,962,124
Medical and dental services	750,000	799,336	766,309
Other recoveries	3,158,000	207,664	297,982
	34,158,000	29,131,000	34,268,000
Personnel support			
Deductions from members for rations, quarters and clothing	20,700,000	17,154,000	16,620,584
Material and services provided to other Government departments	178,000	186,000	152,388
Medical and dental services	12,174,000	10,460,903	10,028,677
Provincial school grants and tuition fees	110,000	75,025	71,983
Other recoveries	2,013,000	1,737,902	1,461,368
	35,175,000	29,613,830	28,335,000
Materiel support			
Deductions from members for rations, quarters and clothing	2,400,000	1,827,000	2,067,795
Material and services provided to other Government departments	10,000	11,000	9,148
Medical and dental services	8,000	8,665	8,307
Other recoveries	347,000	377,335	342,750
	2,765,000	2,224,000	2,428,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	400,000	1,328,000	500,522
Material and services provided to other Government departments	13,000,000	21,555,000	18,227,274
Medical and dental services	75,000	104,655	100,331
Seconded personnel	3,013,000	5,185,347	3,838,833
Provincial school grants and tuition fees	9,270,000	9,256,715	8,881,362
Other recoveries	15,032,000	14,779,283	20,219,045
	40,790,000	52,209,000	51,767,367
Total Program—Budgetary	**295,148,000**	**300,437,830**	**289,996,223**
Total Ministry—Budgetary	**295,148,000**	**300,437,830**	**289,996,223**

Revenue

	Current year	Previous year
	$	$
Department		
Defence Services Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Canadian Forces housing projects	908,066	596,603
Other accounts—		
Interest on loans to employees posted abroad	407,718	370,206
	1,315,784	966,809
Refunds of previous years' expenditure—		
Refunds received after audit or adjustment of contracts, and refunds of advance payments on contracts	36,222,927	27,346,667
Other non-tax revenue—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	5,900,942	3,888,608
Sale of non surplus material	294,700	106,788
	6,195,642	3,995,396
Total Department	**43,734,353**	**32,308,872**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	1,315,784	966,809
Refunds of previous years' expenditure	36,222,927	27,346,667
Other non-tax revenue	6,195,642	3,995,396
Total Ministry	**43,734,353**	**32,308,872**

[1] Interest unless otherwise indicated.

SECTION 16

1986-87
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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Department

Departmental Administration Program

Objective

To provide executive direction and management services to the Department.

Activity Description

Departmental Executive
Offices of the Minister, Deputy Minister, Associate Deputy Minister, Special Advisor, Principal Nursing Officer, and Secretariats of the National Council of Welfare and National Advisory Council on Aging.

Policy, Planning and Information
Provision of policy analysis, planning and information systems support to the departmental executive and to program branches.

Intergovernmental and International Affairs
Provision of support to the departmental executive and program branches and co-ordination of the Department's federal-provincial and international liaison activities.

Corporate Management
Provision of management services to the departmental executive, management services and functional direction to the program branches, including personnel and financial resource management, evaluation, audit and administrative and public affairs support.

Health Services and Promotion Program

Objective

To develop, promote and support measures designed to preserve and improve the health and well-being of Canadians.

Activity Description

Health Insurance
Provides payments to provinces and territories in respect of the cost of insured health services, and certain extended health care services as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977; monitors compliance of provincial and territorial health care insurance plans in accordance with the program criteria and conditions of payment of the Canada Health Act.

Health Services and Resources
Provides leadership and co-ordination and gives technical and financial support to the provinces and territories, professional associations, and international organizations in the development and maintenance of health services and facilities. Financial support and consulting services are also provided to national voluntary health organizations to assist their development and improve the efficiency and effectiveness of health services. Information collection and dissemination in addition to collaborative efforts with the provinces and territories play an important and integral role in this activity.

Extramural Research
Fosters and supports public health research and related scientific activities, through the National Health Research and Development Program, which complement departmental programs and hold the potential to advance national health goals. Encompasses research projects, studies and demonstrations, the training and career development of research manpower in relevant disciplines, and forums for the development of research strategies and approaches and for the communication of research outcomes.

Health Promotion
Develops and implements, in co-operation with provincial and territorial governments and non-governmental organizations, health promotion programs directed to all Canadian residents and to special target groups including those at high risk and those responsible for the planning or provision of health and social services.

Program Administration
Provides program direction, program planning, policy development and financial and administrative services.

Social Services Program

Objective

To support the provision of social assistance and services to persons whose economic circumstances are inadequate to meet their basic needs or whose social circumstances expose them to the risk of poverty, isolation or dependency.

Activity Description

Canada Assistance Plan
Shares 50% of the cost to the provinces and territories of providing social assistance to persons in need and welfare services to persons who are in need or likely to become in need under the Canada Assistance Plan, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act.

Social Development
Provides contributions to social service organizations, schools of social work, individuals and other levels of Government for research and demonstration activities; sustaining grants to national voluntary social service organizations; consultative, informational and promotional services to governmental and non-governmental organizations concerned with specific social issues and related social services. Areas of focus include persons with disabilities, family violence, day care for children and international and interprovincial adoptions.

New Horizons
Provides contributions, consultation and assistance to groups of retired persons to enable them to develop and carry out projects of benefit to themselves and their communities.

Program Administration
Provides direction, program planning, policy development, financial and administrative support services.

Medical Services Program

Objective

To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

Activity Description

Indian and Northern Health Services
Provision of health services to eligible Canadian Indians and Inuit and to all other residents of the Northwest and Yukon Territories, through the use of departmental staff and facilities or through contractual arrangements with private practitioners and other agencies, including active treatment services; preventive health programs; environmental health services; programs to involve Indians and Inuit in their own health care; and advice to the territorial commissioners on all health matters.

Health Assessment and Advisory Services
Provision of Quarantine, Immigration, Occupational Health and Civil Aviation Services which include health inspections of conveyances and of travellers arriving in Canada; provision of information to Canadians and visitors on measures to conserve their health; assessment of prospective immigrants and other Canadians to determine their acceptability from a health standpoint; provision of advice and assistance to various organizations on medical matters; participation in aircraft accident investigation; execution of medical research and development; surveillance and maintenance of occupational and environmental health factors and provisions for first aid and emergency treatment to federal public servants.

Prosthetic Services
Provision of rehabilitative services to veterans and other Canadians in need of prosthetic and orthotic appliances and/or orthopaedic footwear, including counselling on prosthetic and orthotic services and the manufacturing, sale and fitting of prosthetic/orthotic appliances and other devices.

Emergency Services
Planning, consultation, advice and training for the provision of health and welfare services under emergency conditions, and maintenance of stockpiles of emergency health and welfare supplies.

Program Administration
Provision of program direction, program planning, policy development and financial, personnel and administrative services.

Health Protection Program

Objective

To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

Activity Description

Food Safety, Quality and Nutrition
Conduct of research and evaluation of scientific data on existing and potential foods, food constituents, microorganisms and microbial toxins, additives, agricultural chemicals and contaminants in relation to their actual or proposed use and occurrence in the Canadian diet; establishment of manufacturing and product standards and guidelines and nutrient intake guidelines; promotion and enforcement of domestic and foreign food industry compliance with these standards; communication to promote industry understanding of food safety and nutrition, and public understanding of the safe handling and use of foods.

Drug Safety, Quality and Efficacy
Conduct of research into health hazards associated with the use of drugs; establishment of safety, quality and effectiveness standards and regulations; premarket evaluation of products according to standards; surveillance, promotion and enforcement of industry and product compliance with standards and regulations; provision of laboratory analyses services to the Solicitor General; provision of information to health professionals to ensure the safe and effective use of drug products and to consumers regarding drug safety; monitoring of dangerous drug use and identification of abuse; control of the movement of dangerous drugs from the licit to the illicit market.

Environmental Quality and Hazards
Assessment and investigation of the health effects of environmental pollutants; assessment and control of medical devices, radiation sources and hazardous products; control of microbiological and chemical hazards associated with medical devices and hazardous products; and, in conjunction with other organizational units of the Department, assessment of the health effects of technological and sociological environments.

National Health Surveillance
Assessment, investigation and provision of consultative services of the health and disease status of Canadians; provision of national reference services and diagnostic reagents for the identification of disease producing bacteria, viruses and parasites; and, in conjunction with other organizational units in the Department, assessment and improvement in the quality of laboratory diagnostic procedures used in hospital laboratories.

Program Administration
Provision of program direction, program planning, policy development and administrative and scientific support services.

Income Security Program

Objective

To maintain and improve the income security of the people of Canada.

Activity Description

Family Allowances
Provision of financial assistance to families with dependent children and to welfare agencies, Government departments, and institutions that maintain children in order to help meet the costs associated with raising them.

Old Age Security
Provision of a basic level of income for Canadians 65 years or older to which other retirement income can be added, and additional income assistance to Old Age Security recipients, their spouses aged 60-64 and widowed persons aged 60-64 who have limited income from other sources.

Program Administration
Development and provision of plans and policy advice for the Minister and senior management, the determination of benefit entitlement, the processing of payments for beneficiaries, the maintenance and provision of information relative to the Canada Pension Plan, Family Allowances and Old Age Security programs to the general public and to individuals who are or who may be entitled to benefits and the provision of management direction, and to do so in an efficient and effective manner which satisfies the rights of individuals in accordance with the relevant legislation.

Fitness and Amateur Sport Program

Objective

To foster extensive participation in sport and physical activity within the nation, thus contributing to the fitness and sense of well-being of Canadians and to support the highest level of achievement possible by Canada in international competitive sport.

Activity Description

Amateur Sport
Provision of leadership, policy direction and financial assistance for the development of Canadian sport at the national and international level; and support of the highest possible level of achievement by Canada in international sport.

Fitness
Provision of financial, management and technical support to national organizations and other agencies, and the initiation, co-ordination and delivery of programs, standards and motivational campaigns in order to raise the fitness levels of Canadians through increased participation in physical activity, thereby contributing to health, well-being and the capacity to perform daily activities.

Program Administration
Provision of executive direction, planning and policy development, financial and administrative support services as well as promotions and communications services for the Fitness and Amateur Sport Program.

XV Olympic Winter Games Program

Objective

To support the successful planning and staging of the XV Olympic Winter Games so that they will be a matter of national pride, and to optimize economic, athletic and cultural benefits before, during and after the Games.

Activity Description

XV Olympic Winter Games
Provides direct funding towards operating, capital expenses and endowment funding to enable the Government of Canada to meet its objectives for participating in the planning and staging of the XV Olympic Winter Games; participates in the Calgary Organizing Committee's Board of Directors and Executive Committee, and the Calgary Olympic Development Association's Board of Directors; co-ordinates the provision of all federal services in support of the Games; and provides appropriate visibility to the Government of Canada in matters relating to the XV Olympic Winter Games before, during and after the Games.

Medical Research Council

Objective

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Activity Description

Grants and Scholarships
Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; and support for symposia, international scientific activities and the exchange of scientists.

Administration
Scientific, technical and administrative support.

Ministry Summary

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed (overexpended)	Disposition of authorities: Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	40,952,000	...	...	40,952,000	1	Program expenditures				
...	...	1	...	1	1a	Transfer of $350,000 from National Health and Welfare Vote 5, and $35,000 from National Health and Welfare Vote 35				
...	...	901,000	...	901,000	1c	Program expenditures and grants				
...	...	...	350,000	350,000		Transfer from: Vote 5				
...	...	...	35,000	35,000		Vote 35				
...	40,952,000	901,001	385,000	42,238,001		Total—Vote 1	41,465,791	772,210	...	37,934,879
...	40,000	...	1,098	41,098	(S)	Minister of National Health and Welfare—Salary and motor car allowance	41,098	...	...	39,530
...	4,322,000	...	469,000	4,791,000	(S)	Contributions to employee benefit plans	4,791,000	...	...	4,559,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	200
...	**45,314,000**	**901,001**	**855,098**	**47,070,099**		**Total Program—Budgetary**	**46,297,889**	**772,210**	**...**	**42,533,609**
						Health Services and Promotion Program				
...	22,143,000	...	...	22,143,000	5	Operating expenditures				
...	...	...	13,464	13,464		Transfer from TB Vote 10(1)				
...	...	...	(350,000)	(350,000)		Transfer to: Vote 1				
...	...	...	(145,000)	(145,000)		Vote 10				
...	22,143,000	...	(481,536)	21,661,464		Total—Vote 5	21,502,479	158,985	...	19,545,989
...	33,798,000	...	...	33,798,000	10	Grants and contributions				
...	...	1	...	1	10a	Transfer of $145,000 from National Health and Welfare Vote 5, and $1,094,999 from National Health and Welfare Vote 20				
...	...	1	...	1	10c	Transfer of $199,999 from National Health and Welfare Vote 15				
...	...	...	145,000	145,000		Transfer from: Vote 5				
...	...	...	199,999	199,999		Vote 15				
...	...	...	1,094,999	1,094,999		Vote 20				
...	33,798,000	2	1,439,998	35,238,000		Total—Vote 10	34,787,123	450,877	...	34,113,165

...	6,805,000,000	(184,000,000)	(314,000)	6,620,686,000	(S)	Payments for insured health services and extended health care services (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	6,620,686,000	...	...	6,386,164,000
...	1,517,000	...	165,000	1,682,000	(S)	Contributions to employee benefit plans	1,682,000	...	...	1,627,000
...	...	...	29,806	29,806	(S)	Refunds of amounts credited to revenue in previous years	29,806	...	...	...
...	**6,862,458,000**	**(183,999,998)**	**839,268**	**6,679,297,270**		**Total Program—Budgetary**	**6,678,687,408**	**609,862**	**...**	**6,441,450,154**
						Social Services Program				
...	12,559,000	...	...	12,559,000	15	Operating expenditures				
...	...	1	...	1	15a	Transfer of $1,623,999 from National Health and Welfare Vote 20				
...	...	...	1,623,999	1,623,999		Transfer from Vote 20				
...	...	...	(199,999)	(199,999)		Transfer to: Vote 10				
...	...	...	(425,999)	(425,999)		Vote 35				
...	12,559,000	1	998,001	13,557,002		Total—Vote 15	13,027,419	529,583	...	12,395,017
...	106,250,000	...	...	106,250,000	20	Grants and contributions				
...	...	13,500,000	...	13,500,000	20c	Grants and contributions				
...	...	...	(1,094,999)	(1,094,999)		Transfer to: Vote 10				
...	...	...	(1,623,999)	(1,623,999)		Vote 15				
...	...	...	(1,231,000)	(1,231,000)		Vote 25				
...	106,250,000	13,500,000	(3,949,998)	115,800,002		Total—Vote 20	108,295,799	7,504,203	...	94,186,423
...	4,059,400,000	...	(58,019,642)	4,001,380,358	(S)	Canada Assistance Plan payments (Canada Assistance Plan Act and Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	4,001,380,358	...	...	3,876,104,674
...	1,374,000	...	149,000	1,523,000	(S)	Contributions to employee benefit plans	1,523,000	...	...	1,541,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	40,632
...	**4,179,583,000**	**13,500,001**	**(60,822,639)**	**4,132,260,362**		**Total Program—Budgetary**	**4,124,226,576**	**8,033,786**	**...**	**3,984,267,746**
						Medical Services Program				
...	395,229,000	...	...	395,229,000	25	Operating expenditures				
...	...	2,561,000	...	2,561,000	25a	Transfer of $1,231,000 from National Health and Welfare Vote 20, $2,500,000 from National Health and Welfare Vote 40, $1,000,000 from National Health and Welfare Vote 45, and $3,316,000 from National Health and Welfare Vote 55				
...	...	13,884,000	...	13,884,000	25c	Operating expenditures, grants and contributions—Transfer of $600,000 from National Health and Welfare Vote 30				
...	...	...	1,231,000	1,231,000		Transfer from: Vote 20				
...	...	...	600,000	600,000		Vote 30				
...	...	...	2,500,000	2,500,000		Vote 40				
...	...	...	1,000,000	1,000,000		Vote 45				
...	...	...	3,316,000	3,316,000		Vote 55				
...	...	...	100,202	100,202		TB Vote 10(1)				
...	395,229,000	16,445,000	8,747,202	420,421,202		Total—Vote 25	418,579,248	1,841,954	...	359,605,212

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	29,012,000	...	...	29,012,000	30	Capital expenditures				
...	...	...	(600,000)	(600,000)		Transfer to Vote 25				
...	29,012,000	...	(600,000)	28,412,000		Total—Vote 30	28,820,636	(408,636)	...	23,110,902
...	14,289,000	...	1,550,000	15,839,000	(S)	Contributions to employee benefit plans	15,839,000	...	...	15,634,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,159
...	**438,530,000**	**16,445,000**	**9,697,202**	**464,672,202**		**Total Program—Budgetary**	**463,238,884**	**1,433,318**	**...**	**398,354,273**
						Health Protection Program				
...	100,022,000	...	...	100,022,000	35	Operating expenditures				
...	...	1	...	1	35a	Operating expenditures and the grant listed in the Estimates				
...	...	1	...	1	35c	Transfer of $425,999 from National Health and Welfare Vote 15 and $570,000 from National Health and Welfare Vote 40				
...	...	...	425,999	425,999		Transfer from: Vote 15				
...	...	...	570,000	570,000		Vote 40				
...	...	...	3,484,246	3,484,246		TB Vote 5(1)				
...	...	...	15,334	15,334		TB Vote 10(1)				
...	...	...	(35,000)	(35,000)		Transfer to Vote 1				
...	100,022,000	2	4,460,579	104,482,581		Total—Vote 35	105,205,439	(722,858)	...	94,098,156
...	22,701,000	...	...	22,701,000	40	Capital expenditures				
...	...	...	(2,500,000)	(2,500,000)		Transfer to: Vote 25				
...	...	...	(570,000)	(570,000)		Vote 35				
...	22,701,000	...	(3,070,000)	19,631,000		Total—Vote 40	19,412,499	218,501	...	13,063,277
...	9,691,000	...	1,051,000	10,742,000	(S)	Contributions to employee benefit plans	10,742,000	...	...	10,494,000
...	...	...	69,495	69,495	(S)	Refunds of amounts credited to revenue in previous years	69,495	...	...	64,427
...	**132,414,000**	**2**	**2,511,074**	**134,925,076**		**Total Program—Budgetary**	**135,429,433**	**(504,357)**	**...**	**117,719,860**
						Income Security Program				
...	59,695,000	...	...	59,695,000	45	Program expenditures				
...	...	...	(1,000,000)	(1,000,000)		Transfer to Vote 25				
...	59,695,000	...	(1,000,000)	58,695,000		Total—Vote 45	57,462,077	1,232,923	...	62,127,147
...	2,531,000,000	5,000,000	(1,580,322)	2,534,419,678	(S)	Family allowance payments (Family Allowances Act)	2,534,419,678	...	...	2,500,560,654
...	9,510,000,000	25,000,000	(14,953,171)	9,520,046,829	(S)	Old age security payments (Old Age Security Act)	9,520,046,829(2)	...	...	8,857,668,415(2)
...	3,566,000,000	(65,000,000)	(49,624,086)	3,451,375,914	(S)	Guaranteed income supplement payments (Old Age Security Act)	3,451,375,914(2)	...	...	3,319,428,274(2)

...	605,000,000	(113,000,000)	(18,760,366)	473,239,634	(S)	Spouse's allowance payments (Old Age Security Act)	473,239,634[2]	...	...	347,752,025[2]
...	10,649,000	...	1,155,000	11,804,000	(S)	Contributions to employee benefit plans	11,804,000	...	...	11,991,000
...	**16,282,344,000**	**(148,000,000)**	**(84,762,945)**	**16,049,581,055**		**Total Program—Budgetary**	**16,048,348,132**	**1,232,923**	**...**	**15,099,527,515**
						Fitness and Amateur Sport Program				
...	9,771,000	...	...	9,771,000	50	Operating expenditures				
...	...	215,000	...	215,000	50c	Operating expenditures				
...	9,771,000	215,000	...	9,986,000		Total—Vote 50	9,982,799	3,201	...	9,338,601
...	60,597,000	...	...	60,597,000	55	Contributions				
...	...	1,029,000	...	1,029,000	55c	Contributions				
...	...	...	(3,316,000)	(3,316,000)		Transfer to Vote 25				
...	60,597,000	1,029,000	(3,316,000)	58,310,000		Total—Vote 55	58,164,366	145,634	...	58,102,493
...	656,000	...	71,000	727,000	(S)	Contributions to employee benefit plans	727,000	...	...	725,000
...	**71,024,000**	**1,244,000**	**(3,245,000)**	**69,023,000**		**Total Program—Budgetary**	**68,874,165**	**148,835**	**...**	**68,166,094**
						XV Olympic Winter Games Program				
...	1,317,000	...	...	1,317,000	60	Operating expenditures				
...	...	500,000	...	500,000	60c	Transfer of $500,000 from National Health and Welfare Vote 70				
...	...	...	500,000	500,000		Transfer from Vote 70				
...	1,317,000	500,000	500,000	2,317,000		Total—Vote 60	2,086,515	230,485	...	1,162,597
...	19,892,000	...	...	19,892,000	65	Capital expenditures	19,553,355	338,645	...	23,419,955
...	25,962,000	...	...	25,962,000	70	Contributions				
...	...	...	(500,000)	(500,000)		Transfer to Vote 60				
...	25,962,000	...	(500,000)	25,462,000		Total—Vote 70	25,461,999	1	...	22,002,002
...	82,000	...	9,000	91,000	(S)	Contributions to employee benefit plans	91,000	...	...	103,000
...	**47,253,000**	**500,000**	**9,000**	**47,762,000**		**Total Program—Budgetary**	**47,192,869**	**569,131**	**...**	**46,687,554**
...	**28,058,920,000**	**(299,409,994)**	**(134,918,942)**	**27,624,591,664**		**Total Department—Budgetary**	**27,612,295,356**	**12,295,708**	**...**	**26,198,706,805**
						Medical Research Council				
...	3,384,000	...	...	3,384,000	75	Operating expenditures				
...	...	1	...	1	75c	Transfer of $249,999 from National Health and Welfare Vote 80				
...	...	...	249,999	249,999		Transfer from: Vote 80				
...	...	...	10,000	10,000		TB Vote 5[1]				
...	3,384,000	1	259,999	3,644,000		Total—Vote 75	3,636,446	7,554	...	3,326,829
...	157,936,000	...	...	157,936,000	80	Grants				
...	...	6,303,000	...	6,303,000	80a	Grants				
...	...	...	(249,999)	(249,999)		Transfer to Vote 75				
...	157,936,000	6,303,000	(249,999)	163,989,001		Total—Vote 80	163,989,989	(988)	...	157,699,700

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	277,000	...	30,000	307,000	(S)	Contributions to employee benefit plans	307,000	...	...	304,000
...	**161,597,000**	**6,303,001**	**40,000**	**167,940,001**		**Total Program—Budgetary**	**167,933,435**	**6,566**	**...**	**161,330,529**
...	**28,220,517,000**	**(293,106,993)**	**(134,878,942)**	**27,792,531,065**		**Total Ministry—Budgetary**	**27,780,228,791**	**12,302,274**	**...**	**26,360,037,334**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	4,299,000	...	...	741,000	45,098	(24,000)	5,061,098	Departmental executive	4,906,184	154,914	...	5,210,368
...	8,254,000	200,000	...	(1,099,000)	21,000	(248,000)	7,128,000	Policy, planning and information	6,930,903	197,097	...	7,106,916
...	1,431,000	...	...	(63,999)	10,000	...	1,377,001	Intergovernmental and international affairs	1,340,802	36,199	...	1,611,613
...	30,877,000	676,000	...	(2,104,000)	394,000	(1,252,000)	28,591,000	Corporate management	28,537,503	53,497	...	25,740,570
...	(1,524,000)	...	...	...	...	1,524,000		Revenue credited to the vote	...	...	...	...
...	43,337,000	876,000	...	(2,525,999)	470,098	...	42,157,099	Total—Operating	41,715,392	441,707	...	39,669,467
								Capital				
...	14,000	...	...	200,000	...	...	214,000	Departmental executive	205,690	8,310	...	150,133
...	3,000	...	...	150,000	...	...	153,000	Policy, planning and information	147,908	5,092	...	44,141
...	5,000	...	...	...	...	...	5,000	Intergovernmental and international affairs	1,395	3,605	...	11,260
...	81,000	...	...	1,950,000	...	...	2,031,000	Corporate management	2,015,881	15,119	...	461,551
...	103,000	...	...	2,300,000	...	...	2,403,000	Total—Capital	2,370,874	32,126	...	667,085
								Transfer payments				
...	1,770,000	...	...	...	...	...	1,770,000	Policy, planning and information	1,684,289	85,711	...	1,711,909
...	99,000	25,001	...	610,999	...	...	735,000	Intergovernmental and international affairs	522,334	212,666	...	480,150
...	5,000	...	...	...	...	...	5,000	Corporate management	5,000	...	...	4,998
...	1,874,000	25,001	...	610,999	...	...	2,510,000	Total—Transfer payments	2,211,623	298,377	...	2,197,057
								Program Summary				
...	4,289,000	...	...	941,000	45,098	...	5,275,098	Departmental executive	5,111,874	163,224	...	5,360,501
...	9,779,000	200,000	...	(949,000)	21,000	...	9,051,000	Policy, planning and information	8,763,100	287,900	...	8,862,966
...	1,535,000	25,001	...	547,000	10,000	...	2,117,001	Intergovernmental and international affairs	1,864,531	252,470	...	2,103,023
...	29,711,000	676,000	...	(154,000)	394,000	...	30,627,000	Corporate management	30,558,384	68,616	...	26,207,119
...	**45,314,000**	**901,001**	...	**385,000**	**470,098**	...	**47,070,099**	**Total Program—Budgetary**	**46,297,889**	**772,210**	...	**42,533,609**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Health Services and Promotion Program				
								Operating				
...	870,000	...	...	165,300	28,400	...	1,063,700	Health insurance	1,023,764	39,936	...	1,129,430
...	6,059,000	...	...	(183,400)	27,200	...	5,902,800	Health services and resources	5,854,195	48,605	...	5,768,055
...	1,209,000	...	...	114,200	17,100	...	1,340,300	Extramural research	1,307,776	32,524	...	1,114,653
...	12,704,000	...	13,464	(979,600)	37,100	...	11,774,964	Health promotion	11,757,974	16,990	...	10,433,301
...	2,802,000	...	...	229,500	85,006	...	3,116,506	Program administration	3,098,249	18,257	...	2,600,484
...	23,644,000	...	13,464	(654,000)	194,806	...	23,198,270	Total—Operating	23,041,958	156,312	...	21,045,923
								Capital				
...	...	...	...	1,000	...	...	1,000	Health insurance	42	958	...	7,269
...	...	...	...	29,000	...	...	29,000	Health services and resources	28,835	165	...	21,370
...	...	...	...	16,000	...	...	16,000	Extramural research	15,169	831	...	2,512
...	...	...	...	26,000	...	...	26,000	Health promotion	25,996	4	...	40,026
...	16,000	...	...	87,000	...	...	103,000	Program administration	102,285	715	...	55,889
...	16,000	...		159,000	...		175,000	Total—Capital	172,327	2,673	...	127,066
								Transfer payments				
...	6,805,000,000	(184,000,000)	...	...	(314,000)	...	6,620,686,000	Health insurance	6,620,686,000	...	...	6,386,164,000
...	8,249,000	...	...	(84,000)	...	...	8,165,000	Health services and resources	8,162,180	2,820	...	9,034,500
...	21,309,000	1	...	243,999	...	...	21,553,000	Extramural research	21,128,418	424,582	...	20,773,602
...	4,240,000	1	...	1,279,999	...	...	5,520,000	Health promotion	5,496,525	23,475	...	4,305,063
...	6,838,798,000	(183,999,998)	...	1,439,998	(314,000)	...	6,655,924,000	Total—Transfer payments	6,655,473,123	450,877	...	6,420,277,165
								Program Summary				
...	**6,805,870,000**	**(184,000,000)**	**...**	**166,300**	**(285,600)**	**...**	**6,621,750,700**	**Health insurance**	**6,621,709,806**	**40,894**	**...**	**6,387,300,699**
...	**14,308,000**	**...**	**...**	**(238,400)**	**27,200**	**...**	**14,096,800**	**Health services and resources**	**14,045,210**	**51,590**	**...**	**14,823,925**
...	**22,518,000**	**1**	**...**	**374,199**	**17,100**	**...**	**22,909,300**	**Extramural research**	**22,451,363**	**457,937**	**...**	**21,890,767**
...	**16,944,000**	**1**	**13,464**	**326,399**	**37,100**	**...**	**17,320,964**	**Health promotion**	**17,280,495**	**40,469**	**...**	**14,778,390**
...	**2,818,000**	**...**	**...**	**316,500**	**85,006**	**...**	**3,219,506**	**Program administration**	**3,200,534**	**18,972**	**...**	**2,656,373**
—	**6,862,458,000**	**(183,999,998)**	**13,464**	**944,998**	**(119,194)**	**—**	**6,679,297,270**	**Total Program—Budgetary**	**6,678,687,408**	**609,862**	**—**	**6,441,458,154**
								Social Services Program				
								Operating				
...	5,645,000	...	...	(190,000)	39,400	...	5,494,400	Canada Assistance Plan	5,276,178	218,222	...	5,060,472
...	2,234,000	1	...	348,001	35,700	...	2,617,702	Social development	2,499,168	118,534	...	2,955,197
...	4,039,000	...	...	(11,000)	56,300	...	4,084,300	New Horizons	3,904,605	179,695	...	3,836,100
...	1,991,000	...	...	650,000	17,600	...	2,658,600	Program administration	2,648,094	10,506	...	2,040,007
...	13,909,000	1	...	797,001	149,000	...	14,855,002	Total—Operating	14,328,045	526,957	...	13,891,776

								Capital				
...	...	...	...	2,000	...	...	2,000	Canada Assistance Plan	1,863	137	...	7,747
...	...	...	...	4,000	...	...	4,000	Social development	3,356	644	...	26,981
...	...	...	...	5,000	...	...	5,000	New Horizons	4,906	94	...	6,735
...	24,000	...	...	190,000	...	...	214,000	Program administration	212,248	1,752	...	43,410
...	24,000	...	...	201,000	...	...	225,000	Total—Capital	222,373	2,627	...	84,873
								Transfer payments				
...	4,144,002,000	13,500,000	...	...	(58,019,642)	...	4,099,482,358	Canada Assistance Plan	4,092,385,523	7,096,835	...	3,951,317,456
...	7,927,000	...	...	(228,998)	...	...	7,698,002	Social development	7,308,048	389,954	...	6,846,937
...	13,721,000	...	...	(3,721,000)	...	...	10,000,000	New Horizons	9,982,587	17,413	...	12,126,704
...	4,165,650,000	13,500,000	...	(3,949,998)	(58,019,642)	...	4,117,180,360	Total—Transfer payments	4,109,676,158	7,504,202	...	3,970,291,097
								Program Summary				
...	4,149,647,000	13,500,000	...	(188,000)	(57,980,242)	...	4,104,978,758	Canada Assistance Plan	4,097,663,564	7,315,194	...	3,956,385,675
...	10,161,000	1	...	123,003	35,700	...	10,319,704	Social development	9,810,572	509,132	...	9,829,115
...	17,760,000	...	...	(3,727,000)	56,300	...	14,089,300	New Horizons	13,892,098	197,202	...	15,969,539
...	2,015,000	...	...	840,000	17,600	...	2,872,600	Program administration	2,860,342	12,258	...	2,083,417
...	**4,179,583,000**	**13,500,001**	**...**	**(2,951,997)**	**(57,870,642)**	**...**	**4,132,260,362**	**Total Program—Budgetary**	**4,124,226,576**	**8,033,786**	**...**	**3,984,267,746**
								Medical Services Program				
								Operating				
...	269,062,000	14,616,000	100,202	10,695,900	1,534,000	...	296,008,102	Indian and northern health services	295,864,553	143,549	...	265,752,301
...	23,758,000	...	...	2,482,000	(111,200)	...	26,128,800	Health assessment and advisory services	26,123,738	5,062	...	24,078,440
...	2,280,000	...	...	(200,000)	(16,100)	...	2,063,900	Prosthetic services	2,015,774	48,126	...	2,228,613
...	2,384,000	...	...	(100,000)	31,400	...	2,315,400	Emergency services	2,156,584	158,816	...	1,937,936
...	13,030,000	...	...	660,000	111,900	...	13,801,900	Program administration	13,799,120	2,780	...	10,880,796
...	310,514,000	14,616,000	100,202	13,537,900	1,550,000	...	340,318,102	Total—Operating	339,959,769	358,333	...	304,878,086
								Capital				
...	26,647,000	...	...	(2,186,700)	...	...	24,460,300	Indian and northern health services	24,869,778	(409,478)	...	21,964,683
...	1,057,000	...	...	(726,000)	...	...	331,000	Health assessment and advisory services	330,247	753	...	617,155
...	50,000	...	...	(49,350)	...	...	650	Prosthetic services	622	28	...	65,288
...	16,000	...	...	(1,950)	...	...	14,050	Emergency services	14,030	20	...	16,621
...	1,242,000	...	...	2,364,000	...	...	3,606,900	Program administration	3,605,959	41	...	447,155
...	29,012,000	...	...	(600,000)	...	...	28,412,000	Total—Capital	28,820,636	(408,636)	...	23,110,902
								Transfer payments				
...	98,404,000	1,829,000	...	(8,690,900)	...	...	91,542,100	Indian and northern health services	90,058,479	1,483,621	...	69,615,285
...	600,000	...	...	3,800,000	...	...	4,400,000	Prosthetic services	4,400,000	...	...	750,000
...	99,004,000	1,829,000	...	(4,890,900)	...	...	95,942,100	Total—Transfer payments	94,458,479	1,483,621	...	70,365,285

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
—	394,113,000	16,445,000	100,202	(181,700)	1,534,000	...	412,010,502	**Indian and northern health services**	410,792,810	1,217,692	...	357,332,269
—	24,815,000	...	...	1,756,000	(111,200)	...	26,459,800	**Health assessment and advisory services**	26,453,985	5,815	...	24,695,595
—	2,930,000	...	...	3,550,650	(16,100)	...	6,464,550	**Prosthetic services**	6,416,396	48,154	...	3,043,901
—	2,400,000	...	...	(101,950)	31,400	...	2,329,450	**Emergency services**	2,170,614	158,836	...	1,954,557
—	14,272,000	...	...	3,024,000	111,900	...	17,407,900	**Program administration**	17,405,079	2,821	...	11,327,951
—	438,530,000	16,445,000	100,202	8,047,000	1,550,000	...	464,672,202	**Total Program—Budgetary**	463,238,884	1,433,318	...	398,354,273
								Health Protection Program				
								Operating				
...	27,825,000	...	1,649,742	...	407,000	...	29,881,742	Food safety, quality and nutrition	29,881,742	...	...	28,219,727
...	40,374,000	...	229,316	170,464	190,495	...	40,964,275	Drug safety, quality and efficacy	41,687,134	(722,859)	...	38,088,688
...	17,529,000	...	1,239,075	(54,999)	291,000	...	19,004,076	Environmental quality and hazards	19,004,076	...	...	17,240,176
...	10,589,000	1	...	825,535	155,000	...	11,569,536	National health surveillance	11,569,536	...	...	10,647,324
...	13,326,000	...	381,447	...	77,000	...	13,784,447	Program administration	13,784,447	...	...	10,387,668
...	109,643,000	1	3,499,580	941,000	1,120,495	...	115,264,076	Total—Operating	115,926,935	(722,859)	...	104,583,583
								Capital				
...	3,077,000	...	...	(20,000)	...	...	3,057,000	Food safety, quality and nutrition	3,049,963	7,037	...	1,888,530
...	3,427,000	...	...	(959,000)	...	...	2,468,000	Drug safety, quality and efficacy	2,312,488	155,512	...	909,594
...	1,388,000	...	...	(421,000)	...	...	967,000	Environmental quality and hazards	943,027	23,973	...	1,455,808
...	1,366,000	...	...	(205,000)	...	...	1,161,000	National health surveillance	1,159,784	1,216	...	673,583
...	13,443,000	...	...	(1,465,000)	...	...	11,978,000	Program administration	11,947,236	30,764	...	8,135,762
...	22,701,000	...	...	(3,070,000)	...	...	19,631,000	Total—Capital	19,412,498	218,502	...	13,063,277
								Transfer payments				
...	15,000	...	...	...	...	...	15,000	Food safety, quality and nutrition	15,000	...	...	15,000
...	55,000	1	...	19,999	...	...	75,000	Environmental quality and hazards	75,000	...	...	58,000
...	70,000	1	...	19,999	...	...	90,000	Total—Transfer payments	90,000	...	...	73,000

								Program Summary				
...	30,917,000	...	1,649,742	(20,000)	407,000	...	32,953,742	Food safety, quality and nutrition	32,946,705	7,037	...	30,123,257
...	43,801,000	...	229,316	(788,536)	190,495	...	43,432,275	Drug safety, quality and efficacy	43,999,622	(567,347)	...	38,998,282
...	18,972,000	1	1,239,075	(456,000)	291,000	...	20,046,076	Environmental quality and hazards	20,022,103	23,973	...	18,753,984
...	11,955,000	1	...	620,535	155,000	...	12,730,536	National health surveillance	12,729,320	1,216	...	11,320,907
...	26,769,000	...	381,447	(1,465,000)	77,000	...	25,762,447	Program administration	25,731,683	30,764	...	18,523,430
...	**132,414,000**	**2**	**3,499,580**	**(2,109,001)**	**1,120,495**	...	134,925,076	**Total Program—Budgetary**	135,429,433	**(504,357)**	...	**117,719,860**
								Income Security Program				
								Operating				
...	105,824,000	...	...	(1,415,000)	1,155,000	(36,013,000)	69,551,000	Program administration	68,324,406	1,226,594	...	73,272,174
...	(36,013,000)	...	...	...	...	36,013,000		Revenue credited to the vote		...	...	...
...	69,811,000	...	...	(1,415,000)	1,155,000	...	69,551,000	Total—Operating	68,324,406	1,226,594	...	73,272,174
								Capital				
...	800,000	...	...	415,000	...	(267,000)	948,000	Program administration	941,671	6,329	...	845,973
...	(267,000)	...	...	...	...	267,000		Revenue credited to the vote		...	...	...
...	533,000	...	...	415,000	...	...	948,000	Total—Capital	941,671	6,329	...	845,973
								Transfer payments				
...	2,531,000,000	5,000,000	...	...	(1,580,322)	...	2,534,419,678	Family allowances	2,534,419,678	...	...	2,500,560,654
...	13,681,000,000	(153,000,000)	...	...	(83,337,623)	...	13,444,662,377	Old age security	13,444,662,377	...	...	12,524,848,714
...	16,212,000,000	(148,000,000)	...	...	(84,917,945)	...	15,979,082,055	Total—Transfer payments	15,979,082,055	...	...	15,025,409,368
								Program Summary				
...	**2,531,000,000**	**5,000,000**	...	...	(1,580,322)	...	2,534,419,678	Family allowances	2,534,419,678	...	...	2,500,560,654
...	**13,681,000,000**	(153,000,000)	...	...	(83,337,623)	...	13,444,662,377	Old age security	13,444,662,377	...	...	12,524,848,714
...	**70,344,000**	...	...	(1,000,000)	1,155,000	...	70,499,000	Program administration	69,266,077	1,232,923	...	74,118,147
—	**16,282,344,000**	**(148,000,000)**	—	**(1,000,000)**	**(83,762,945)**	—	16,049,581,055	**Total Program—Budgetary**	16,048,348,132	**1,232,923**	—	**15,099,527,515**
								Fitness and Amateur Sport Program				
								Operating				
...	3,544,000	215,000	...	88,200	33,900	...	3,881,100	Amateur sport	3,881,045	55	...	3,425,091
...	2,215,000	...	...	6,100	13,900	...	2,235,000	Fitness	2,234,938	62	...	2,229,109
...	4,636,000	...	...	(346,350)	23,200	...	4,312,850	Program administration	4,309,857	2,993	...	4,289,395
...	10,395,000	215,000	...	(252,050)	71,000	...	10,428,950	Total—Operating	10,425,840	3,110	...	9,943,595
								Capital				
...	...	...	...	119,700	...	...	119,700	Amateur sport	119,691	9	...	40,088
...	...	...	...	9,900	...	...	9,900	Fitness	9,830	70	...	470
...	32,000	...	...	122,450	...	...	154,450	Program administration	154,438	12	...	79,448
...	32,000	...	...	252,050	...	...	284,050	Total—Capital	283,959	91	...	120,006

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	52,258,000	1,029,000	...	(2,617,000)	...	...	50,670,000	Amateur sport	50,558,340	111,660	...	50,534,428
...	8,339,000	...	...	(699,000)	...	...	7,640,000	Fitness	7,606,026	33,974	...	7,568,065
...	60,597,000	1,029,000	...	(3,316,000)	...	...	58,310,000	Total—Transfer payments	58,164,366	145,634	...	58,102,493
								Program Summary				
...	55,802,000	1,244,000	...	(2,409,100)	33,900	...	54,670,800	**Amateur sport**	54,559,076	111,724	...	53,999,607
...	10,554,000	...	...	(683,000)	13,900	...	9,884,900	**Fitness**	9,850,794	34,106	...	9,797,644
...	4,668,000	...	...	(223,900)	23,200	...	4,467,300	**Program administration**	4,464,295	3,005	...	4,368,843
...	**71,024,000**	**1,244,000**	...	**(3,316,000)**	**71,000**	...	**69,023,000**	**Total Program—Budgetary**	**68,874,165**	**148,835**	...	**68,166,094**
								XV Olympic Winter Games Program				
								Operating				
...	1,399,000	500,000	.	500,000	9,000		2,408,000	XV Olympic Winter Games	2,177,515	230,485	...	1,265,597
								Capital				
...	19,892,000	...	...	...	...	...	19,892,000	XV Olympic Winter Games	19,553,355	338,645	...	23,419,955
								Transfer payments				
...	25,962,000	...	...	(500,000)	...	...	25,462,000	XV Olympic Winter Games	25,461,999	1	...	22,002,002
...	**47,253,000**	**500,000**	...	...	**9,000**	...	**47,762,000**	**Total Program—Budgetary**	**47,192,869**	**569,131**	...	**46,687,554**
...	**28,058,920,000**	**(299,409,994)**	**3,613,246**	...	**(138,532,188)**	...	**27,624,591,064**	**Total Department—Budgetary**	**27,612,295,356**	**12,295,708**	...	**26,198,706,805**
								Medical Research Council				
								Operating				
...	3,649,000	...	10,000	...	30,000	...	3,689,000	Administration	3,718,414	(29,414)	...	3,613,181
								Capital				
...	12,000	1	...	249,999	...	...	262,000	Administration	225,032	36,968	...	17,648
								Transfer payments				
...	157,936,000	6,303,000	...	(249,999)	...	...	163,989,001	Grants and scholarships	163,989,989	(988)	...	157,699,700
								Program Summary				
...	157,936,000	6,303,000	...	(249,999)	...	...	163,989,001	**Grants and scholarships**	163,989,989	(988)	...	157,699,700
...	3,661,000	1	10,000	249,999	30,000	...	3,951,000	**Administration**	3,943,446	7,554	...	3,630,829
...	**161,597,000**	**6,303,001**	**10,000**	...	**30,000**	...	**167,940,001**	**Total Program—Budgetary**	**167,933,435**	**6,566**	...	**161,330,529**
...	28,220,517,000	(293,106,993)	3,623,246	...	(138,502,188)	...	27,792,531,065	Total Ministry—Budgetary	27,780,228,791	12,302,274	...	26,360,037,334

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Intergovernmental and international affairs				
...	99,000	25,001		25,999	...	150,000	Membership fees to international organizations	150,000	...	...	114,150
...				585,000	...	585,000	Grant to the International Agency for Research on Cancer	372,334	212,666	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	366,000
...	99,000	25,001		610,999	...	735,000		522,334	212,666	...	480,150
							Corporate management				
...	5,000	...		...	...	5,000	Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	5,000	...	...	4,998
...	**104,000**	**25,001**	...	**610,999**	...	**740,000**	Total—Grants	**527,334**	**212,666**	...	**485,148**
							Contributions				
							Policy, planning and information				
...	1,770,000	...	...	...	...	1,770,000	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems	1,684,289	85,711	...	1,706,909
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	**1,770,000**	...	...	...	...	**1,770,000**	Total—Contributions	**1,684,289**	**85,711**	...	**1,711,909**
							Program Summary by Activity				
...	1,770,000	...	...	...	...	1,770,000	**Policy, planning and information**	1,684,289	85,711	...	1,711,909
...	99,000	25,001	...	610,999	...	735,000	**Intergovernmental and international affairs**	522,334	212,666	...	480,150
...	5,000	...	...	...	...	5,000	**Corporate management**	5,000	...	...	4,998
...	**1,874,000**	**25,001**	...	**610,999**	...	**2,510,000**	**Total Program**	**2,211,623**	**298,377**	...	**2,197,857**
							Health Services and Promotion Program				
							Grants				
							Health services and resources				
...	3,249,000	...	...	(406,800)	...	2,842,200	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,842,200	...	...	3,034,500

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	5,000,000	...	...	...	...	5,000,000	Grant to the Canadian Red Cross Society towards the construction of new facilities to house the National Blood Program	5,000,000	...	...	5,000,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,000,000
...	8,249,000	...	...	(406,800)	...	7,842,200		7,842,200	...	...	9,034,500
							Extramural research				
...	2,000,000	...	...	...	...	2,000,000	Grant to the John P Robarts Research Institute for ongoing research operating costs	2,000,000	...	...	2,000,000
...	**10,249,000**	...	...	**(406,800)**	...	9,842,200	Total—Grants	**9,842,200**	...	...	**11,034,500**
							Contributions				
							Health insurance				
							(S) Contributions under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977				
...	5,664,000,000	(183,143,000)	...	...	2,164,000	5,483,021,000	Insured Health Services Program	5,483,021,000	...	...	5,311,457,000
...	1,141,000,000	(857,000)	...	...	(2,478,000)	1,137,665,000	Extended Health Care Services Program	1,137,665,000	...	...	1,074,707,000
...	6,805,000,000	(184,000,000)	...	...	(314,000)	6,620,686,000		6,620,686,000	...	...	6,386,164,000
							Health services and resources				
...	...	...	...	290,000	...	290,000	Contributions to organizations, groups and individuals to address problems encountered by victims of violence	287,456	2,544	...	...
...	...	...	...	32,800	...	32,800	Contribution to the Canadian Tumour Reference Centre of the Ottawa Civic Hospital to facilitate the control of cancer	32,524	276	...	...
...	...	...	...	322,800	...	322,800		319,980	2,820	...	...
							Extramural research				
...	19,309,000	1	...	243,999	...	19,553,000	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	19,128,418	424,582	...	18,773,602

							Health promotion				
...	4,240,000	...	...	480,000	...	4,720,000	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	4,696,525	23,475	...	4,305,063
...	...	1	...	799,999	...	800,000	Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse	800,000	...	...	...
...	4,240,000	1	...	1,279,999	...	5,520,000		5,496,525	23,475	...	4,305,063
...	**6,828,549,000**	**(183,999,998)**	...	**1,846,798**	**(314,000)**	6,646,081,800	Total—Contributions	6,645,630,923	**450,877**	...	**6,409,242,665**
							Program Summary by Activity				
...	**6,805,000,000**	**(184,000,000)**	...	...	**(314,000)**	6,620,686,000	**Health insurance**	6,620,686,000	...	...	**6,386,164,000**
...	**8,249,000**	...	...	**(84,000)**	...	8,165,000	**Health services and resources**	8,162,180	**2,820**	...	**9,034,500**
...	**21,309,000**	**1**	...	**243,999**	...	21,553,000	**Extramural research**	21,128,418	**424,582**	...	**20,773,602**
...	**4,240,000**	**1**	...	**1,279,999**	...	5,520,000	**Health promotion**	5,496,525	**23,475**	...	**4,305,063**
...	**6,838,798,000**	**(183,999,998)**	...	**1,439,998**	**(314,000)**	**6,655,924,000**	**Total Program**	**6,655,473,123**	**450,877**	...	**6,428,277,165**
							Social Services Program				
							Grants				
							Social development				
...	**3,677,000**	...	...	...	...	3,677,000	Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,327,000	**350,000**	...	**3,387,757**
							Contributions				
							Canada Assistance Plan				
...	4,059,400,000	...	...	...	(58,019,642)	4,001,380,358	(S) Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	4,001,380,358	...	...	3,876,104,674
...	81,527,000	13,500,000	...	...	...	95,027,000	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and Agreements made thereunder	89,080,575	5,946,425	...	74,231,909
							Services to young offenders in the provinces of New Brunswick, Quebec, Ontario, British Columbia and the Yukon Territory—Payments to provinces and territories in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces/territories, and subject to such regulations as may be made in respect of payments by the Governor in Council,				

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	3,000,000	...	...	...	...	3,000,000	such payments being contributions towards the cost of services provided in the provinces/territories to young offenders who were committed to the care of provincial/territorial authorities prior to the proclamation of the Young Offenders Act on April 2nd, 1984 and who are not dealt with under that Act; and who are under the jurisdiction of correctional authorities instead of child welfare authorities or under the care or custody of child welfare authorities but not subject to an order of the provincial/territorial secretary ordering that the young offenders be dealt with under the child welfare law of the province/territory	1,920,590	1,079,410	...	927,406
...	75,000	...	...	...	...	75,000	Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act	4,000	71,000	...	53,467
...	4,144,002,000	13,500,000	...	...	(58,019,642)	4,099,482,358		4,092,385,523	7,096,835	...	3,951,317,456
							Social development				
...	4,250,000	...	...	(228,998)	...	4,021,002	Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for improvement of welfare services	3,981,048	39,954	...	3,001,102
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	458,078
...	4,250,000	...	...	(228,998)	...	4,021,002		3,981,048	39,954	...	3,459,180
							New Horizons				
...	13,721,000	...	...	(3,721,000)	...	10,000,000	Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	9,982,587	17,413	...	12,126,704
...	**4,161,973,000**	**13,500,000**	...	**(3,949,998)**	**(58,019,642)**	**4,113,503,360**	Total—Contributions	**4,106,349,158**	**7,154,202**	...	**3,966,903,340**

							Program Summary by Activity				
...	4,144,002,000	13,500,000	...	...	(58,019,642)	4,099,482,358	Canada Assistance Plan	4,092,385,523	7,096,835	...	3,951,317,456
...	7,927,000	...	...	(228,998)	...	7,698,002	Social development	7,308,048	389,954	...	6,846,937
...	13,721,000	...	...	(3,721,000)	...	10,000,000	New Horizons	9,982,587	17,413	...	12,126,704
...	**4,165,650,000**	**13,500,000**	...	**(3,949,998)**	**(58,019,642)**	**4,117,180,360**	**Total Program**	**4,109,676,158**	**7,504,202**	...	**3,970,291,097**
							Medical Services Program				
							Grants				
							Indian and northern health services				
...	100,000	...	...	(17,100)	...	82,900	Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	82,854	46	...	82,861
...	...	52,000	...	...	...	52,000	Grant to World Health Organization in support of the Nursing/Midwifery Program	51,375	625	...	...
...	**100,000**	**52,000**	...	**(17,100)**	...	**134,900**	Total—Grants	**134,229**	**671**	...	**82,861**
							Contributions				
							Indian and northern health services				
...	7,068,000	...	...	270,000	...	7,338,000	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	7,337,723	277	...	3,936,351
...	701,000	...	...	10,000	...	711,000	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	704,520	6,480		684,000
...	30,076,000	1,777,000	...	(1,134,400)	...	30,718,600	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services	29,489,720	1,228,880		23,216,086
...	50,563,000	...	...	(6,562,400)	...	44,000,600	Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	43,759,968	240,632		37,060,340
...	1,027,000	...	...	(30,700)	...	996,300	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	995,768	532		964,119
...	2,092,000	...	...	(324,300)		1,767,700	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	1,764,184	3,516		1,247,848
...	5,617,000	...	...	...	...	5,617,000	Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital	5,617,000			1,374,071

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	1,160,000	...	...	(902,000)	...	258,000	Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital	255,367	2,633	...	1,049,609
...	98,304,000	1,777,000	...	(8,673,800)	...	91,407,200		89,924,250	1,482,950	...	69,532,424
							Prosthetic services				
...	600,000	...	...	3,800,000	...	4,400,000	Contributions to private or public institutions for the transfer of prosthetic services centres	4,400,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year		...	...	750,000
...	600,000	...	...	3,800,000	...	4,400,000		4,400,000	...	...	750,000
...	**98,904,000**	**1,777,000**	...	**(4,873,800)**	...	95,807,200	Total—Contributions	94,324,250	**1,482,950**	...	**70,282,424**
							Program Summary by Activity				
...	**98,404,000**	**1,829,000**	...	**(8,690,900)**	...	91,542,100	**Indian and northern health services**	90,058,479	**1,483,621**	...	**69,615,285**
...	**600,000**	...	...	**3,800,000**	...	4,400,000	**Prosthetic services**	4,400,000	...	...	**750,000**
...	**99,004,000**	**1,829,000**	...	**(4,890,900)**	...	**95,942,100**	**Total Program**	**94,458,479**	**1,483,621**	...	**70,365,285**
							Health Protection Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	...	...	15,000	National Food Distribution Centre	15,000	...	...	15,000
							Environmental quality and hazards				
...	50,000	...	...	...	...	50,000	World Health Organization	50,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	...	1	...	19,999	...	20,000	Grant to the International Conference of Medical Devices Regulatory Authorities	20,000	...	...	...
...	55,000	1	...	19,999	...	75,000		75,000	...	...	55,000
...	**70,000**	**1**	...	**19,999**	...	**90,000**	Total—Grants	**90,000**	...	...	**70,000**
							Contributions				
							Environmental quality and hazards				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	**3,000**

							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	**Food safety, quality and nutrition**	15,000	...	...	15,000
...	55,000	1	...	19,999	...	75,000	**Environmental quality and hazards**	75,000	...	...	58,000
—	**78,000**	**1**	**—**	**19,999**	**—**	**90,000**	**Total—Program**	**90,000**	**—**	**—**	**73,000**
							Income Security Program				
							Grants				
							Family allowances				
...	2,531,000,000	5,000,000	...	...	(1,580,322)	2,534,419,678	(S) Family allowance payments	2,534,419,678	...	...	2,500,560,654
							Old age security				
...	9,510,000,000	25,000,000	...	...	(14,953,171)	9,520,046,829	(S) Old age security payments	9,520,046,829[1]	...	...	8,857,668,415[1]
...	3,566,000,000	(65,000,000)	...	...	(49,624,086)	3,451,375,914	(S) Guaranteed income supplement payments	3,451,375,914[1]	...	...	3,319,428,274[1]
...	605,000,000	(113,000,000)	...	...	(18,760,366)	473,239,634	(S) Spouse's allowance payments	473,239,634[1]	...	...	347,752,025[1]
...	13,681,000,000	(153,000,000)	...	...	(83,337,623)	13,444,662,377		13,444,662,377	...	...	12,524,848,714
							Program Summary by Activity				
...	2,531,000,000	5,000,000	...	...	(1,580,322)	2,534,419,678	**Family allowances**	2,534,419,678	...	...	2,500,560,654
...	13,681,000,000	(153,000,000)	...	...	(83,337,623)	13,444,662,377	**Old age security**	13,444,662,377	...	...	12,524,848,714
—	**16,212,000,000**	**(148,000,000)**	**—**	**—**	**(84,917,945)**	**15,979,082,055**	**Total Program**	**15,979,082,055**	**—**	**—**	**15,025,409,368**
							Fitness and Amateur Sport Program				
							Contributions				
							Amateur sport				
...	37,530,000	1,029,000	...	(2,016,120)	...	36,542,880	Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	36,441,470	101,410	...	35,578,078
...	4,534,000	...	...	48,802	...	4,582,802	Contributions to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,578,925	3,877	...	4,687,902
...	5,490,000	...	...	(502,000)	...	4,988,000	Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,983,127	4,873	...	4,984,119
...	4,704,000	...	...	(147,682)	...	4,556,318	Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	4,554,818	1,500	...	5,284,329
...	52,258,000	1,029,000	...	(2,617,000)	...	50,670,000		50,558,340	111,660	...	50,534,428

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Fitness				
...	7,478,000	...	...	(699,000)	...	6,779,000	Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,745,026	33,974		6,707,065
...	861,000	...	...	...	...	861,000	Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	861,000	...	...	861,000
...	8,339,000	...	...	(699,000)	...	7,640,000		7,606,026	33,974	...	7,568,065
							Program Summary by Activity				
...	52,258,000	1,029,000	...	(2,617,000)	...	50,670,000	Amateur sport	50,558,340	111,660	...	50,534,428
...	8,339,000	...	...	(699,000)	...	7,640,000	Fitness	7,606,026	33,974	...	7,568,065
...	**60,597,000**	**1,029,000**	**...**	**(3,316,000)**	**...**	**58,310,000**	**Total Program**	**58,164,366**	**145,634**	**...**	**58,102,493**
							XV Olympic Winter Games Program				
							Contributions				
							XV Olympic Winter Games				
...	25,962,000	...	...	(500,000)	...	25,462,000	Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988	25,461,999	1		22,002,002
...	**25,962,000**	...	...	**(500,000)**	...	**25,462,000**	**Total Program**	**25,461,999**	**1**	...	**22,002,002**
...	**27,403,955,000**	**(315,616,996)**	...	**(10,585,902)**	**(143,251,587)**	**26,934,500,515**	**Total Department**	**26,924,617,803**	**9,882,712**	...	**25,568,717,467**

							Medical Research Council				
							Grants				
							Grants and scholarships				
...	157,936,000	6,303,000	...	(249,999)	...	163,989,001	Grants and scholarships in aid of research	163,989,989	(988)	...	157,699,700
...	**157,936,000**	**6,303,000**	...	**(249,999)**	...	**163,989,001**	**Total Program**	**163,989,989**	**(988)**	...	**157,699,700**
...	**27,561,891,000**	**(309,313,996)**	...	**(10,835,901)**	**(143,251,587)**	**27,098,489,516**	**Total Ministry**	**27,088,607,792**	**9,881,724**	...	**25,726,417,167**

(S) Statutory transfer payment.

[1] The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery *re*: Canada Pension Plan	24,000	24,000	106,000
Policy, planning and information			
Cost recovery *re*: Canada Pension Plan	248,000	248,000	248,000
Corporate management			
Cost recovery *re*: Canada Pension Plan	1,252,000	1,252,000	1,147,794
Total Program—Budgetary	**1,524,000**	**1,524,000**	**1,501,794**
Income Security Program			
Budgetary (respendable revenues)			
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	36,280,000	55,878,365	38,829,333
Total Program—Budgetary	**36,280,000**	**55,878,365**	**38,829,333**
Total Ministry—Budgetary	**37,804,000**	**57,402,365**	**40,331,127**

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canadian Sports Pool Corporation—Interest	...	1,096,301
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	3,871	700
Sundries	4,066	29,403
	7,937	30,103
Services and service fees—		
Staff accommodation	5,583	4,964
Other non-tax revenue—		
Adjustment of prior years recoveries—		
Canada Pension Plan	462,537	188,794
Transfer from deposit and trust account—		
Canadian Sports Pool Corporation	...	4,200,000
Sundries	187,101	3,688
	649,638	4,392,482
Total Program	**663,158**	**5,523,850**
Health Services and Promotion Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	55,674	98,945
Refunds of purchased goods and services	150,385	13,061
Refunds of transfer payments	59,392	172,424
Sundries	522	1,732
	265,973	286,162
Other non-tax revenue—		
Sundries	2,682	71,659
Total Program	**268,655**	**357,821**
Social Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	4,320	2,794
Refunds of purchased goods, and services	503	168
Refunds of transfer payments	1,518,316	303,973
	1,523,139	306,935
Other non-tax revenue—		
Sundries	5	...
Total Program	**1,523,144**	**306,935**
Medical Services Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	171,147	997,410
Refunds of purchased goods and services	188,254	931,339
Refunds of capital expenditures	46,958	17,633
Refunds of transfer payments	560,760	386,031
Sundries	180,173	852,731
	1,147,292	3,185,144
Services and service fees—		
Inpatient services	18,579,140	18,826,002
Outpatient services	2,765,910	2,363,067
Professional fees—Patients	1,832,340	1,862,518
Cost sharing agreements	8,185,456	8,298,402
Prosthetic services	1,021,482	1,150,299
Staff accommodation	1,337,783	1,240,527
Concessions	103,220	76,061
Sundries	131,047	137,733
	33,956,378	33,954,609
Proceeds from sales—		
Dietary revenue	201,291	197,539
Pharmacy revenue	81,384	78,311
Sundries	105	124
	282,780	275,974

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Sundries	225,146	210,285
Total Program	35,611,596	37,626,012
Health Protection Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of purchased goods and services	33,043	50,845
Refunds of capital expenditures	3,649	18,459
Adjustment to prior year's Payables at Year End (PAYE)	15,536	...
Sundries	470	74
	52,698	69,378
Privileges, licences and permits—		
Drug controls	4,300	4,375
Business licences	4,325	4,375
	8,625	8,750
Services and service fees—		
Radiation dosimetry services	879,134	911,034
Food and drug analysis fees	60	75
	879,194	911,109
Other non-tax revenue—		
Food and drug penalties	154,908	143,031
Food and drug seizures	56,717	42,586
Opium and narcotic penalties	3,008,805	3,213,400
Opium and narcotic seizures	1,658,562	1,855,773
Sundries	5,390	8,220
	4,884,382	5,263,010
Total Program	5,824,899	6,252,247
Income Security Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	...	3,123
Refunds of purchased goods and services	9,014	20,466
Sundries	...	1,361
	9,014	24,950

	Current year	Previous year
	$	$
Other non-tax revenue—		
Sundries	2,339	616
Total Program	11,353	25,566
Fitness and Amateur Sport Program		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Adjustment to prior year's Payables at Year End (PAYE)	1,226	30,412
Refunds of purchased goods and services	2,521	2,757
Refunds of transfer payments	939,130	1,074,841
	942,877	1,108,010
Other non-tax revenue—		
Proceeds from Federal-Provincial agreements on lotteries	71,341,374	69,758,524
Sundries	40	...
	71,341,414	69,758,524
Total Program	72,284,291	70,866,534
Total Department	116,187,096	120,958,965
Medical Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds from previous years' awards	281,736	253,182
Adjustment to prior year's Payables at Year End (PAYE)	1,507	...
Sundries	5	...
Total Program	283,248	253,182
Ministry Summary		
Non-Tax Revenue—		
Return on investments		1,096,301
Refunds of previous years' expenditure	4,232,178	5,263,864
Privileges, licences and permits	8,625	8,750
Services and service fees	34,841,155	34,870,682
Proceeds from sales	282,780	275,974
Other non-tax revenue	77,105,606	79,696,576
Total Ministry	116,470,344	121,212,147

SECTION 17

1986-87
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

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Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise
To administer the Excise Act, the Excise Tax Act and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs
To administer the Customs Act, Customs Tariff, Special Import Measures Act and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration
To provide management direction, planning coordination and central administrative services to the Department.

Taxation

Objective

To administer and enforce the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and the Unemployment Insurance Act, 1971 and various provincial tax credit plans.

Activity Description

Returns Processing
The tasks involved to foster self-assessment by the taxpayer, from the provision of information and forms for the preparation of Income Tax or information returns through the processing of the return and payment, to the issuance of an assessment notice, refund cheque or tax bill and subsequently the filing away of these returns in storage and the processing of any requests received from the taxpayer to effect a change or adjustment to the return.

Compliance
Functions performed, after the initial assessment of a return is completed, to ensure that the taxpayer has complied with the requirements of the filing, reporting and payment provisions of the Income Tax Act.

Notices of Objection and Appeals
The independent second look at the assessment or reassessment when the taxpayer feels unfairly or inaccurately assessed.

Administration
Head Office executive direction as well as the four Regional Offices' executive and support staff, the Head Office division that sets departmental policy related to amendments of the Income Tax Act and Regulations, and the Head Office management, personnel and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	386,541,000	...	...	386,541,000	1	Operating expenditures				
...	...	...	9,330,000	9,330,000		Transfer from: TB Vote 5[1]				
...	...	...	250,000	250,000		TB Vote 10[1]				
...	386,541,000	...	9,580,000	396,121,000		Total—Vote 1	396,039,526	81,474	...	359,061,002
...	19,878,000	...	...	19,878,000	5	Capital expenditures	12,696,916	7,181,084	...	8,443,383
...	39,530	...	1,568	41,098	(S)	Minister of National Revenue—Salary and motor car allowance	41,098	...	...	39,530
...	45,361,470	...	4,919,530	50,281,000	(S)	Contributions to employee benefit plans	50,281,000	...	...	47,724,000
...	...	...	...	..		Appropriations not required for the current year		...	...	14,959
—	**451,820,000**	—	**14,501,098**	**466,321,098**		**Total Program—Budgetary**	459,058,540	**7,262,558**	...	**415,282,874**
						Taxation				
...	655,523,000	...	...	655,523,000	10	Operating expenditures				
...	...	...	18,829,260	18,829,260		Transfer from: TB Vote 5[1]				
...	...	...	250,000	250,000		TB Vote 10[1]				
...	655,523,000	...	19,079,260	674,602,260		Total—Vote 10	661,876,183	12,726,077	...	602,064,311
...	16,800,000	...	...	16,800,000	15	Capital expenditures				
...	...	4,600,000	...	4,600,000	15c	Capital expenditures				
...	16,800,000	4,600,000	...	21,400,000		Total—Vote 15	20,854,253	545,747	...	10,382,207
...	84,800,000	...	9,328,000	94,128,000	(S)	Contributions to employee benefit plans	94,128,000	...	...	87,551,000
...	...	...	175,503	175,503	(S)	Federal and Supreme Court awards	175,503[2]	...	...	267,207
—	**757,123,000**	**4,600,000**	**28,582,763**	**790,305,763**		**Total Program—Budgetary**	777,033,939	**13,271,824**	—	**700,264,725**
—	**1,208,943,000**	**4,600,000**	**43,083,861**	**1,256,626,861**		**Total Ministry—Budgetary**	**1,236,092,479**	**20,534,382**	—	**1,115,547,599**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] This amount includes $90,396 as Federal Court awards, $25,938 as Supreme Court awards and $59,169 as Court cost awards/appeals.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	73,066,000	...	...	46,000	523,000	...	73,635,000	Excise	73,189,538	445,462	...	70,997,895
...	300,292,000	...	250,000	11,144,240	3,992,000	...	315,678,240	Customs	316,743,954	(1,065,714)	...	282,900,756
...	58,584,000	...	9,330,000	(11,190,240)	406,098	...	57,129,858	Corporate administration	56,428,132	701,726	...	52,940,840
...	431,942,000	...	9,580,000	...	4,921,098	...	446,443,098	Total—Operating	446,361,624	81,474	...	406,839,491
								Capital				
...	577,000	...	...	...	...	...	577,000	Excise	586,436	(9,436)		300,688
...	5,479,000	...	...	(1,616,000)	...	...	3,863,000	Customs	3,987,523	(124,523)		3,904,758
...	13,822,000	...	...	1,616,000	...	...	15,438,000	Corporate administration	8,122,957	7,315,043		4,237,937
...	19,878,000	...	...	...	...	...	19,878,000	Total—Capital	12,696,916	7,181,084		8,443,383
								Program Summary				
...	**73,643,000**	...	...	**46,000**	**523,000**	...	74,212,000	**Excise**	73,775,974	**436,026**	...	**71,298,583**
...	**305,771,000**	...	**250,000**	**9,528,240**	**3,992,000**	...	319,541,240	**Customs**	320,731,477	**(1,190,237)**	...	**286,805,514**
...	**72,406,000**	...	**9,330,000**	**(9,574,240)**	**406,098**	...	72,567,858	**Corporate administration**	64,551,089	**8,016,769**	...	**57,178,777**
...	**451,820,000**	**...**	**9,580,000**	**...**	**4,921,098**	**...**	**466,321,098**	**Total Program—Budgetary**	**459,058,540**	**7,262,558**	**...**	**415,282,874**
								Taxation				
								Operating				
...	368,155,000	...	7,793,191	...	3,817,951	...	379,766,142	Returns processing	358,531,560	21,234,582		320,464,478
...	388,171,000	...	9,749,625	...	4,751,683	...	402,672,308	Compliance	409,533,095	(6,860,787)		375,006,827
...	23,400,000	...	620,500	...	305,958	...	24,326,458	Notices of objection and appeals	23,028,732	1,297,726		23,515,009
...	51,221,000	...	915,944	...	627,911	...	52,764,855	Administration	53,794,129	(1,029,274)		45,386,777
...	830,947,000	...	19,079,260	...	9,503,503	...	859,529,763	Total—Operating	844,887,516	14,642,247		764,373,091
								Capital				
...	8,204,000	4,600,000	...	...	...	...	12,804,000	Returns processing	13,517,688	(713,688)		5,704,759
...	3,208,000	...	...	...	...	...	3,208,000	Compliance	1,728,540	1,479,460		1,569,438
...	32,000	...	...	...	...	...	32,000	Notices of objection and appeals	8,270	23,730		16,726
...	5,356,000	...	...	...	...	...	5,356,000	Administration	5,599,755	(243,755)		3,091,284
...	16,800,000	4,600,000	...	...	...	...	21,400,000	Total—Capital	20,854,253	545,747		10,382,207

								Transfer payments				
...	70,000	...	...	...	...	...	70,000	Administration	67,279	2,721	...	52,958
...	(90,694,000)	...	...	...	...	...	(90,694,000)	Revenue credited to the vote[1]	(88,775,109)	(1,918,891)	...	(74,543,531)
								Program Summary				
...	376,359,000	4,600,000	7,793,191	...	3,817,951	...	392,570,142	Returns processing	372,049,248	20,520,894	...	326,169,237
...	391,379,000	...	9,749,625	...	4,751,683	...	405,880,308	Compliance	411,261,635	(5,381,327)	...	376,576,265
...	23,432,000	...	620,500	...	305,958	...	24,358,458	Notices of objection and appeals	23,037,002	1,321,456	...	23,531,735
...	56,647,000	...	915,944	...	627,911	...	58,190,855	Administration	59,461,163	(1,270,308)	...	48,531,019
...	(90,694,000)	...	...	...	...	...	(90,694,000)	Revenue credited to the vote	(88,775,109)	(1,918,891)	...	(74,543,531)
—	**757,123,000**	**4,600,000**	**19,079,260**	**—**	**9,503,503**	**—**	**790,305,763**	**Total Program—Budgetary**	**777,033,939**	**13,271,824**	**—**	**708,264,725**
...	1,208,943,000	4,600,000	28,659,260	...	14,424,601	...	1,256,626,861	**Total Ministry—Budgetary**	1,236,092,479	20,534,382	...	1,115,547,599

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[1] Amounts credited to the vote were not allocated to activities.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration				
...	58,000	...	...	...	...	58,000	Inter-American Centre of Tax Administrators	49,303	8,697		40,197
...	12,000	...	...	...	...	12,000	Commonwealth Association of Tax Administrators	17,976	(5,976)		12,761
...	**70,000**	**...**	**...**	**...**	**...**	**70,000**	**Total Program**	**67,279**	**2,721**	**...**	**52,958**
...	**70,000**	**...**	**...**	**...**	**...**	**70,000**	**Total Ministry**	**67,279**	**2,721**	**...**	**52,958**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	51,261,000	53,075,000	45,491,000
Unemployment insurance	31,592,000	31,592,000	28,874,000
Statistics Canada (Census)	7,841,000	4,108,109	178,531
Total Program—Budgetary	**90,694,000**	**88,775,109**	**74,543,531**
Total Ministry—Budgetary	**90,694,000**	**88,775,109**	**74,543,531**

Revenue

	Current year	Previous year
	$	$
Customs and Excise		
Tax Revenue—		
Sales tax—		
Domestic	10,613,171,616	8,269,703,205
Importations	2,007,182,812	1,538,502,522
	12,620,354,428	*9,808,205,727*
Less: drawbacks	15,465,293	12,832,047
refunds	508,413,037	390,282,309
rebates	74,409,788	22,396,054
	598,288,118	*425,510,410*
	12,022,066,310	9,382,695,317
Customs import duties	4,641,099,356	4,401,983,432
Less: drawbacks	283,046,589	262,275,411
refunds	166,767,592	164,752,925
	449,814,181	*427,028,336*
	4,191,285,175	3,974,955,096
Excise duties—		
Matured spirits	510,088,741	496,930,675
Unmatured spirits	6,394,496	6,545,321
Beer	399,902,425	372,746,115
Spirit coolers	73,792	...
Cigarettes	532,061,549	579,997,776
Cigars	1,618,247	1,938,501
Manufactured tobacco	18,887,707	15,158,584
Canadian raw leaf tobacco	15,022	13,537
Licences	381,993	33,916
	1,469,423,972	*1,473,364,425*
Less: refunds	46,678	324,781
	1,469,377,294	1,473,039,644
Natural gas and gas liquids tax—		
Natural gas	1,435,367	84,932
Natural gas liquids	21,245	9,199
	1,456,612	*94,131*
Less: refunds	73,671	15,034,499
	1,382,941	(14,940,368)
Excise tax—Gasoline	1,339,940,287	781,279,786
Less: refunds	61,238,543	52,411,981
	1,278,701,744	728,867,805

Revenue—*Continued*

	Current year	Previous year
	$	$
Aviation gas and diesel fuel—		
Aviation gas	83,747,843	20,330,445
Diesel fuel	206,244,113	76,927,617
	289,991,956	*97,258,062*
Less: rebates	77,331,881	56,402,603
	212,660,075	40,855,459
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	1,048,788,510	1,010,741,214
Cigars	9,507,102	9,601,374
Tobacco	49,144,384	43,526,530
Jewellery	60,118,634	59,444,643
Lighters	4,149,486	4,128,609
Automobiles	870,803	1,056,903
Matches	746,393	674,737
Playing cards	1,404,263	1,533,943
Coin games	1,569,342	985,295
Smokers' accessories	699,649	738,493
Automotive air conditioners	54,871,690	54,073,337
Wines	99,687,586	102,051,341
Miscellaneous	4,369,994	5,000,914
	1,335,927,836	*1,293,557,333*
Telecommunications programming services	80,766,614	52,361,582
Other—		
Penalties	6,778,991	8,379,669
Interest	5,661,210	3,993,135
	12,440,201	*12,372,804*
Less: drawbacks	695,928	303,360
refunds of telecommunications programming services	...	13,025
other refunds	9,468,156	3,724,323
	10,164,084	*4,040,708*
	1,418,970,567	1,354,251,011
Other		
Softwood lumber products export charge	36,541,326	...
Total Tax Revenue	**20,630,985,432**	**16,939,723,964**
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	133,294	131,691
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	68,074	156,768
Adjustments to prior year's Payables at Year End (PAYE)	486,111	433,286
	554,185	590,054

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Brokers licence fees	329,620	524,365
Services and service fees—		
Customs bonded warehouse fees	2,004,346	1,689,776
Special services fees	2,537,955	1,899,432
Other fees	369,150	110,008
	4,911,451	3,699,216
Proceeds from sales—		
Sale of unclaimed goods, seals, etc.	1,207,246	1,570,299
Spirit age labels	538,517	575,915
Other	267,377	110,357
	2,013,140	2,256,571
Other non-tax revenue—		
Customs penalties	1,676,058	1,500,444
Customs seizures	1,255,903	774,297
Investigation services seizures	4,645,098	6,091,460
Port seizures	5,572,839	5,522,741
Duty free shops	478,489	219,804
Other	348,393	707,254
	13,976,780	14,816,000
Total Non-Tax Revenue	**21,918,470**	**22,017,897**
Total Program	**20,652,903,902**	**16,961,741,861**

Taxation

	Current year	Previous year
Tax Revenue—		
Income tax—		
Personal—		
Deductions at source	27,379,676,897	24,081,408,927
Other collections	10,498,137,359	8,926,386,974
	37,877,814,256	*33,007,795,901*
Corporation	9,884,957,519	9,210,106,290
Non-resident	1,355,582,244	1,053,595,387
	49,118,354,019	43,271,497,578

Revenue—*Concluded*

	Current year	Previous year
	$	$
Petroleum and gas revenue tax—		
Petroleum and gas	458,285,704	1,854,443,752
Resource royalty	14,337,743	182,767,375
	472,623,447	2,037,211,127
Other	142,524,062	124,939,632
Total Tax Revenue	**49,733,501,528**	**45,433,648,337**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	406,099	121,120
Adjustment to prior year's Payables at Year End (PAYE)	564,201	518,043
	970,300	639,163
Services and service fees—		
Ruling fees	673,875	644,087
Provincial tax credit fees	4,898,676	4,849,389
Accounts receivable	404,825	340,439
Foreign travel	249,063	158,210
	6,226,439	5,992,125
Proceeds from sales	640	504
Other non-tax revenue—		
Fines and forfeitures	2,672,655	2,737,295
Law costs awards	...	1,144
Access to information	3,730	2,009
Sundry	161,489	188,955
	2,837,874	2,929,403
Total Non-Tax Revenue	**10,035,253**	**9,561,195**
Total Program	**49,743,536,781**	**45,443,209,532**

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	37,877,814,256	33,007,795,901
Corporation	9,884,957,519	9,210,106,290
Non-resident	1,355,582,244	1,053,595,387
	49,118,354,019	*43,271,497,578*
Excise taxes and duties—		
Sales tax	12,022,066,310	9,382,695,317
Customs import duties	4,191,285,175	3,974,955,096
Excise duties	1,469,377,294	1,473,039,644
Other	1,418,970,567	1,354,251,011
Energy taxes—		
Petroleum and gas revenue tax	472,623,447	2,037,211,127
Natural gas and gas liquids tax	1,382,941	(14,940,368)
Excise tax—Gasoline	1,278,701,744	728,867,805
Aviation gas and diesel fuel	212,660,075	40,855,459
	21,067,067,553	*18,976,935,091*
Other	179,065,388	124,939,632
Total Tax Revenue	70,364,486,960	62,373,372,301
Non-Tax Revenue—		
Return on investments	133,294	131,691
Refunds of previous years' expenditure	1,524,485	1,229,217
Privileges, licences and permits	329,620	524,365
Services and service fees	11,137,890	9,691,341
Proceeds from sales	2,013,780	2,257,075
Other non-tax revenue	16,814,654	17,745,403
Total Non-Tax Revenue	31,953,723	31,579,092
Total Ministry	**70,396,440,683**	**62,404,951,393**

SECTION 18

1986-87
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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Program objectives and activity descriptions	18.2
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Programs by activity	18.5
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The Senate

Objective

To enable the Senate to carry out its constitutional role.

Activity Description

Members of the Senate
Salaries and allowances to Members of the Senate, the Government's contribution to the Members of Parliament Retiring Allowances Account and pensions to retired Senators.

Officers of the Senate
Salaries and allowances to the Officers of the Senate including the Speaker, the Leader of the Opposition in the Senate, the clerk, and other officers at the Table, the Parliamentary Counsel, supporting staff and other related administrative expenses.

Administration
Personnel and financial administration, procurement of supplies, various administrative support services; salaries of secretarial staff and other administrative expenses.

Legislative Services
Reporting of debates and editing and publishing of Hansard, provision of secretarial and advisory services to Committees and publication of their reports; and publication of the official documents of the Senate.

Building Services
Provision of housekeeping services in the Senate including protective, cleaning, and page services.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House
Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; the Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services
Provision of advice, research and support on procedural and legal matters to the Speaker of the House of Commons, and to the House; preparation of official agenda and record of proceedings of the House of Commons and Committees; maintenance of House papers and records including editing and publication of House Journals and other procedural documents; provision of procedural advice, research assistance and administrative support to Committees; and information services. Attached to Procedural Services is the responsibility for organizing the participation by the Canadian Parliament in the activities of parliamentary associations and official exchanges.

Building Services
Provision of services including protection and security; maintenance and cleaning; pages and messengers; accommodation and related building services; telecommunications, carillonneur and press gallery.

Administration
Reporting, editing, publication, and indexing of the deliberations of the House of Commons and its Committees; provision of broadcasting and electronic recording services; financial management and control; internal audit; personnel administration; restaurant and cafeterias; provision of administrative support functions such as language training, health services, printing, computer services, postal services, internal mail and publications distribution, purchasing and material management.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information
Select, locate, order, process and discard library material; supply information orally and through loans, photocopies, abstracts, compilations, indexes, clippings, bibliographies, cassettes and data bases.

Research Papers and Staff
Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on witnesses, provision of briefing material, analytical studies, oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration
The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						The Senate				
...	17,200,000	...	...	17,200,000	1	Program expenditures	17,182,890	17,110	...	16,300,295
...	9,740,000	...	283,188	10,023,188	(S)	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	10,023,188	...	...	9,541,785
...	1,435,000	...	158,542	1,593,542	(S)	Contributions to employee benefit plans	1,593,542	...	...	1,568,947
...	...	...	42,242	42,242	(S)	Refund of pension contribution	42,242	...	...	29,613
...	**28,375,000**	...	**483,972**	**28,858,972**		**Total Program—Budgetary**	**28,841,862**	**17,110**	...	**27,440,640**
						House of Commons				
...	116,352,000	...	...	116,352,000	5	Program expenditures				
...	...	1,145,000	...	1,145,000	5a	Program expenditures				
...	116,352,000	1,145,000	...	117,497,000		Total—Vote 5	109,845,193	7,651,807	...	114,285,746
...	40,078,000	...	(489,315)	39,588,685	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	39,588,685	...	...	35,068,580
...	11,077,000	...	1,202,000	12,279,000	(S)	Contributions to employee benefit plans	12,279,000	...	...	12,013,000
...	...	...	1,672,880	1,672,880	(S)	Supplementary retirement benefits in excess of contributions for Members of Parliament	1,672,880	...	...	1,569,512
...	**167,507,000**	**1,145,000**	**2,385,565**	**171,037,565**		**Total Program—Budgetary**	**163,385,758**	**7,651,807**	...	**162,936,838**
						Library of Parliament				
...	10,039,000	...	...	10,039,000	10	Program expenditures				
...	...	535,000	...	535,000	10c	Program expenditures				
...	10,039,000	535,000	...	10,574,000		Total—Vote 10	10,533,195	40,805	...	9,450,175
...	1,134,000	...	123,000	1,257,000	(S)	Contributions to employee benefit plans	1,257,000	...	...	1,203,000
...	**11,173,000**	**535,000**	**123,000**	**11,831,000**		**Total Program—Budgetary**	**11,790,195**	**40,805**	...	**10,653,175**
...	**207,055,000**	**1,680,000**	**2,992,537**	**211,727,537**		**Total Ministry—Budgetary**	**204,017,815**	**7,709,722**	...	**201,030,653**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								The Senate				
								Operating				
...	9,273,924	...	...	...	413,574	...	9,687,498	Members of the Senate	9,681,675	5,823	...	9,160,829
...	1,387,000	...	...	...	...	...	1,387,000	Officers of the Senate	1,182,979	204,021	...	1,097,788
...	6,797,998	...	...	...	158,542	...	6,956,540	Administration	7,386,261	(429,721)	...	6,991,680
...	5,544,000	...	...	...	...	...	5,544,000	Legislative services	4,501,994	1,042,006	...	4,909,880
...	4,152,000	...	...	...	...	...	4,152,000	Building services	4,521,699	(369,699)	...	3,884,449
...	27,154,922	...	...	...	572,116	...	27,727,038	Total—Operating	27,274,608	452,430	...	26,044,626
								Capital				
...	142,000	...	...	...	...	...	142,000	Administration	640,727	(498,727)	...	261,895
								Transfer payments				
...	382,776	...	...	...	(88,144)	...	294,632	Members of the Senate	294,632	...	...	323,568
...	695,302	...	...	...	...	...	695,302	Administration	631,895	63,407	...	810,551
...	1,078,078	...	...	...	(88,144)	...	989,934	Total—Transfer payments	926,527	63,407	...	1,134,119
								Program Summary				
...	**9,656,700**	...	...	...	325,430	...	9,982,130	**Members of the Senate**	9,976,307	**5,823**	...	**9,484,397**
...	**1,387,000**	...	...	...	...	...	1,387,000	**Officers of the Senate**	1,182,979	**204,021**	...	**1,097,788**
...	**7,635,300**	...	...	...	158,542	...	7,793,842	**Administration**	8,658,883	**(865,041)**	...	**8,064,126**
...	**5,544,000**	...	...	...	...	...	5,544,000	**Legislative services**	4,501,994	**1,042,006**	...	**4,909,880**
...	**4,152,000**	...	...	...	...	...	4,152,000	**Building services**	4,521,699	**(369,699)**	...	**3,884,449**
—	**28,375,000**	**—**	**—**	**—**	**483,972**	**—**	**28,858,972**	**Total Program—Budgetary**	**28,841,862**	**17,110**	**—**	**27,440,640**
								House of Commons				
								Operating				
...	87,719,000	1,145,000	...	875,000	1,689,607	...	91,428,607	Members of the House	89,783,987	1,644,620	...	83,970,756
...	18,743,000	...	...	(796,900)	88,948	...	18,035,048	Procedural services	13,443,476	4,591,572	...	14,514,816
...	20,526,000	...	...	83,000	242,804	...	20,851,804	Building services	20,529,803	322,001	...	20,910,838
...	36,766,000	...	...	(1,011,600)	364,206	...	36,118,606	Administration	34,532,831	1,585,775	...	36,256,387
...	163,754,000	1,145,000	...	(850,500)	2,385,565	...	166,434,065	Total—Operating	158,290,097	8,143,968	...	155,652,797

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	1,030,000	...	...	...	...	...	1,030,000	Members of the House	1,136,539	(106,539)	...	1,658,044
...	52,000	...	...	2,000	...	...	54,000	Procedural services	171,877	(117,877)	...	344,632
...	127,000	...	...	5,000	...	...	132,000	Building services	168,170	(36,170)	...	116,438
...	943,000	...	...	843,500	...	...	1,786,500	Administration	2,113,383	(326,883)	...	3,260,336
...	2,152,000	...	...	850,500	...	...	3,002,500	Total—Capital	3,589,969	(587,469)	...	5,379,450
								Transfer payments				
...	1,601,000	...	...	...	...	...	1,601,000	Procedural services	1,505,692	95,308	...	1,904,591
								Program Summary				
...	**88,749,000**	1,145,000	...	875,000	1,689,607	...	92,458,607	**Members of the House**	90,920,526	**1,538,081**	...	**85,628,800**
...	**20,396,000**	...	...	(794,900)	88,948	...	19,690,048	**Procedural services**	15,121,045	**4,569,003**	...	**16,764,039**
...	**20,653,000**	...	...	88,000	242,804	...	20,983,804	**Building services**	20,697,973	**285,831**	...	**21,027,276**
...	**37,709,000**	...	...	(168,100)	364,206	...	37,905,106	**Administration**	36,646,214	**1,258,892**	...	**39,516,723**
—	**167,507,000**	**1,145,000**	—	—	**2,385,565**	...	**171,037,565**	**Total Program—Budgetary**	**163,385,758**	**7,651,807**	—	**162,936,838**
								Library of Parliament				
								Operating				
...	5,537,000	...	...	...	...	...	5,537,000	Printed and other information	5,223,439	313,561	...	4,906,682
...	3,607,000	...	...	...	...	...	3,607,000	Research papers and staff	3,065,307	541,693	...	2,769,751
...	1,875,000	376,000	...	...	123,000	...	2,374,000	Administration	3,175,154	(801,154)	...	2,900,798
...	11,019,000	376,000	...	...	123,000	...	11,518,000	Total—Operating	11,463,900	54,100	...	10,577,231
								Capital				
...	154,000	159,000	...	...	...	...	313,000	Administration	326,295	(13,295)	...	75,944
								Program Summary				
...	**5,537,000**	...	...	...	...	...	5,537,000	**Printed and other information**	5,223,439	**313,561**	...	**4,906,682**
...	**3,607,000**	...	...	...	...	...	3,607,000	**Research papers and staff**	3,065,307	**541,693**	...	**2,769,751**
...	**2,029,000**	535,000	...	...	123,000	...	2,687,000	**Administration**	3,501,449	**(814,449)**	...	**2,976,742**
—	**11,173,000**	**535,000**	—	—	**123,000**	...	**11,831,000**	**Total Program—Budgetary**	**11,790,195**	**40,805**	—	**10,653,175**
...	**207,055,000**	**1,680,000**	...	...	**2,992,537**	...	211,727,537	Total Ministry—Budgetary	204,017,815	**7,709,722**	...	**201,030,653**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							The Senate				
							Grants				
							Members of the Senate				
...	382,776	...	...	...	(88,144)	294,632	(S) Members of the Senate — Pensions to retired senators	294,632	...	...	323,568
							Administration				
...	528,010	...	...	...	...	528,010	Grants to parliamentary and procedural associations	502,031	25,979	...	717,274
...	**910,786**	...	...	...	**(88,144)**	822,642	Total — Grants	796,663	25,979	...	**1,040,842**
							Contributions				
							Administration				
...	**167,292**	...	...	...	...	167,292	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	129,864	37,428	...	93,277
							Program Summary by Activity				
...	382,776	...	...	...	(88,144)	294,632	**Members of the Senate**	294,632	...	...	**323,568**
...	695,302	...	...	...	...	695,302	**Administration**	631,895	63,407	...	**810,551**
...	**1,078,078**	...	...	...	**(88,144)**	989,934	**Total Program**	926,527	**63,407**	...	**1,134,119**
							House of Commons				
							Grants				
							Procedural services				
...	1,210,000	...	...	...	...	1,210,000	Grants to parliamentary and procedural associations	1,201,571	8,429	...	1,688,773
							Contributions				
							Procedural services				
...	391,000	...	...	...	...	391,000	Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	304,121	86,879	...	215,818
...	1,601,000	...	...	...	...	1,601,000	**Total Program**	1,505,692	95,308	...	1,904,591
...	2,679,078	...	...	...	(88,144)	2,590,934	Total Ministry	2,432,219	158,715	...	3,038,710

(S) Statutory transfer payment

Revenue

	Current year	Previous year
	$	$
The Senate		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,138	5,579
Privileges, licences and permits	150	...
Services and service fees—		
Barber shop	5,542	5,863
Certified acts of Parliament	3,330	3,962
	8,872	9,825
Proceeds from sales—		
Sales of assets	3,411	5,487
Other non-tax revenue—		
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	35,339	39,582
Refund—Government share of pension contribution	3,840	3,696
	39,179	43,278
Total Program	54,750	**64,169**
House of Commons		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	183,186	71,667
Adjustment to prior year's Payables at Year End (PAYE)	39,636	177,526
	222,822	249,193
Privileges, licences and permits	150	75
Other non-tax revenue	410,374	3,368,084
Total Program	633,346	**3,617,352**

	Current year	Previous year
	$	$
Library of Parliament		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Utilities, materials and supplies		2,240
Other contracts, fees and payments to individuals	2,336	...
Other	874	...
	3,210	2,240
Other non-tax revenue—		
Photocopies	577	607
Other	140	...
	717	607
Total Program	3,927	**2,847**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	229,170	**257,012**
Privileges, licences and permits	300	**75**
Services and service fees	8,872	**9,825**
Proceeds from sales	3,411	**5,487**
Other non-tax revenue	450,270	**3,411,969**
Total Ministry	**692,023**	**3,684,368**

SECTION 19

1986-87
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference
Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board
Security Intelligence Review Committee

CONTENTS

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Program objectives and activity descriptions 19.2
Ministry summary 19.4
Programs by activity 19.6
Transfer payments 19.9
Revenue 19.10

Department

Privy Council Program

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister
The operation of the Office of the Prime Minister, his residence, and allowance to former Prime Minister and to widow of former Prime Minister.

Ministers' Offices
The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office
The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office
The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Commissions of Inquiry and Task Forces
The provision of funds for Commissions of Inquiry, Task Forces and other persons or bodies appointed to make recommendations on specific issues.

Administration
The provision of financial, personnel and administrative support services.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Activity Description

Canadian Intergovernmental Conference Secretariat
The planning, co-ordination and execution of the administrative arrangements required for conferences, including the preparation of conference agendas and programs; the printing, translation and distribution of conference documents; the provision of interpretation, media and security services; and the preparation of verbatim and other records of conference proceedings.

The provision of documentation and information services related to intergovernmental meetings, including the coding and safekeeping of conference documents and an information retrieval service for governments related to this documentation.

Chief Electoral Officer

Objective

To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Act, to ensure compliance with all provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Activity Description

Elections
- Canada Elections Act—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- Electoral Boundaries Readjustment Act—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

Administration
Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Activity Description

Commissioner of Official Languages
Investigate complaints received and propose appropriate measures to prevent further contravention of the Official Languages Act. Undertake audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters, and recommend to these institutions appropriate corrective actions. Negotiate with central agencies or other federal institutions. Report to Parliament on a regular basis with regard to the current degree of implementation of the Act and any amendments required to this law or to its application. Establish liaison with parliamentary committees, departments, and other Government agencies and non-government groups, and co-ordinate information and expertise in all areas related to official languages matters. Design and implement public information programmes.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing Work of the Economic Council
Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and
- to foster a fuller appreciation of economic issues throughout the country.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Activity Description

Staff Relations Administration
The Public Service Staff Relations Board is the quasi-judicial statutory tribunal responsible for the administration of the Public Service Staff Relations Act which established a system of collective bargaining and grievance adjudication in the Federal Public Service. Its mandate as a neutral third party is to resolve, by assistance or determination, disputes over the negotiation, application and interpretation of collective agreements, the imposition of discipline, and disputes over all other manner of proceedings falling under the purview of the Act.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of the employer and employees for the negotiation of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Pay Research Bureau
The Pay Research Bureau conducts research and carries out surveys on rates of pay, benefits and conditions of employment primarily as they relate to those units of employees in the Public Service to whom the system of collective bargaining established by the Public Service Staff Relations Act applies. The Bureau also engages in similar activities in respect of groups that are excluded from that process.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee
The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and Ministers concerned, or to the Governor in Council.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Privy Council Program				
...	37,628,000	...	...	37,628,000	1	**Program expenditures**				
...	...	6,207,300	...	6,207,300	1c	**Program expenditures**				
...	...	...	12,100	12,100		**Transfer from TB Vote 10(1)**				
...	37,628,000	6,207,300	12,100	43,847,400		Total—Vote 1	41,681,720	2,165,680	...	45,785,019
...	55,000	...	3,091	58,091	(S)	The Prime Minister's salary and motor car allowance	58,091	...	...	54,955
...	40,000	...	1,098	41,098	(S)	President of the Privy Council and Government House Leader—Salary and motor car allowance	41,098	...	...	39,530
...	40,000	...	1,098	41,098	(S)	Leader of the Government in the Senate—Salary and motor car allowance	41,098	...	...	39,530
...	22,000	...	(2,903)	19,097	(S)	Ministers without Portfolio or Ministers of State—Motor car allowance	19,097	...	...	19,501
...	40,000	...	200	40,200	(S)	Allowance to former Prime Minister	40,200	...	...	40,200
...	8,000	...	333	8,333	(S)	Allowance to widow of former Prime Minister	8,333	...	...	8,333
...	3,447,000	...	373,773	3,820,773	(S)	Contributions to employee benefit plans	3,820,773	...	...	3,675,024
...	**41,280,000**	**6,207,300**	**388,790**	**47,876,090**		**Total Department—Budgetary**	**45,710,410**	**2,165,680**	**...**	**49,662,092(2)**
						Canadian Intergovernmental Conference Secretariat				
...	2,768,000	...	...	2,768,000	5	Program expenditures				
...	...	322,000	...	322,000	5c	Program expenditures				
...	2,768,000	322,000	...	3,090,000		Total—Vote 5	2,909,712	180,288	...	2,728,912
...	126,000	...	14,000	140,000	(S)	Contributions to employee benefit plans	140,000	...	...	141,000
...	**2,894,000**	**322,000**	**14,000**	**3,230,000**		**Total Program—Budgetary**	**3,049,712**	**180,288**	**...**	**2,869,912**
						Chief Electoral Officer				
...	1,948,000	...	...	1,948,000	10	Program expenditures				
...	...	...	72,000	72,000		Transfer from TB Vote 5(1)				
...	1,948,000	...	72,000	2,020,000		Total—Vote 10	1,985,425	34,575	...	1,724,846
...	105,000	...	3,750	108,750	(S)	Salary of the Chief Electoral Officer	108,750	...	...	105,048
...	1,000,000	5,300,000	967,577	7,267,577	(S)	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	7,267,577	...	...	1,599,801
...	240,000	...	26,000	266,000	(S)	Contributions to employee benefit plans	266,000	...	...	254,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	200,421
...	**3,293,000**	**5,300,000**	**1,069,327**	**9,662,327**		**Total Program—Budgetary**	**9,627,752**	**34,575**	**...**	**3,884,116**

						Commissioner of Official Languages				
...	9,189,000	...	...	9,189,000	15	Program expenditures				
...	...	...	160,000	160,000		Transfer from: TB Vote 5[1]				
...	...	...	8,900	8,900		TB Vote 10[1]				
...	9,189,000	...	168,900	9,357,900		Total—Vote 15	9,211,897	146,003	...	8,662,785
...	795,000	...	86,000	881,000	(S)	Contributions to employee benefit plans	881,000	...	...	849,000
—	**9,984,000**	—	**254,900**	**10,238,900**		**Total Program—Budgetary**	**10,092,897**	**146,003**	—	**9,511,785**
						Economic Council of Canada				
...	7,992,000	...	...	7,992,000	20	Program expenditures				
...	...	...	83,000	83,000		Transfer from TB Vote 5[1]				
...	7,992,000	...	83,000	8,075,000		Total—Vote 20	7,883,160	191,840	...	7,717,767
...	801,000	...	87,000	888,000	(S)	Contributions to employee benefit plans	888,000	...	...	867,000
—	**8,793,000**	—	**170,000**	**8,963,000**		**Total Program—Budgetary**	**8,771,160**	**191,840**	—	**8,584,767**
						Public Service Staff Relations Board				
...	8,731,000	...	...	8,731,000	25	Program expenditures	7,541,079	1,189,921	...	7,871,767
...	912,000	...	99,000	1,011,000	(S)	Contributions to employee benefit plans	1,011,000	...	...	1,005,000
—	**9,643,000**	—	**99,000**	**9,742,000**		**Total Program—Budgetary**	**8,552,079**	**1,189,921**	—	**8,876,767**
						Security Intelligence Review Committee[2]				
...	812,000	...	...	812,000	30	Program expenditures				
...	...	372,000	...	372,000	30c	Program expenditures				
...	812,000	372,000	...	1,184,000		Total—Vote 30	1,159,816	24,184	...	954,542
...	64,000	...	7,000	71,000	(S)	Contributions to employee benefit plans	71,000	...	...	47,343
—	**876,000**	**372,000**	**7,000**	**1,255,000**		**Total Program—Budgetary**	**1,230,816**	**24,184**	—	**1,001,885**[2]
—	**76,763,000**	**12,201,300**	**2,003,017**	**90,967,317**		Total Ministry—Budgetary	**87,034,826**	**3,932,491**	—	**84,391,324**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] The Security Intelligence Review Committee was established in 1986-87. The previous year's expenditure was reported in 1985-86 under the Privy Council Program of this ministry.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Privy Council Program				
								Operating				
...	6,292,000				25,952		6,317,952	Office of the Prime Minister	5,744,061	573,891	...	6,665,762
...	4,565,000				(46,211)		4,518,789	Ministers' offices	3,426,543	1,092,246	...	5,653,734
...	11,425,000		3,600		154,287		11,582,887	Privy Council Office	11,433,038	149,849	...	10,504,282
...	4,419,000		8,500		(44,786)		4,382,714	Federal-Provincial Relations Office	3,446,005	936,709	...	3,310,955
...		6,207,300			108,969	...	6,316,269	Commissions of Inquiry and Task Forces	5,187,548	1,128,721	...	8,913,813
...	12,210,000				178,479	...	12,388,479	Administration	14,019,344	(1,630,865)	...	12,864,124
...	38,911,000	6,207,300	12,100		376,690	...	45,507,090	Total—Operating	43,256,539	2,250,551	...	47,912,670
								Capital				
...								Office of the Prime Minister	11,062	(11,062)	...	601
...	...							Ministers' offices	29,205	(29,205)	...	91,271
...								Privy Council Office	8,748	(8,748)	...	9,009
...								Federal-Provincial Relations Office		...	...	14,961
...	...							Commissions of Inquiry and Task Forces	9,661	(9,661)	...	20,686
...	2,279,000					...	2,279,000	Administration	2,311,190	(32,190)	...	1,543,394
...	2,279,000						2,279,000	Total—Capital	2,369,866	(90,866)	...	1,679,922
								Transfer payments				
...	25,000						25,000	Privy Council Office	19,005	5,995	...	4,500
...	65,000						65,000	Federal-Provincial Relations Office	65,000	...	...	65,000
...	90,000	...					90,000	Total—Transfer payments	84,005	5,995	...	69,500
								Departmental Summary				
...	**6,292,000**	**...**	**...**	**...**	**25,952**	**...**	**6,317,952**	**Office of the Prime Minister**	**5,755,123**	**562,829**	**...**	**6,666,363**
...	**4,565,000**	**...**	**...**	**...**	**(46,211)**	**...**	**4,518,789**	**Ministers' offices**	**3,455,748**	**1,063,041**	**...**	**5,745,005**
...	**11,450,000**	**...**	**3,600**	**...**	**154,287**	**...**	**11,607,887**	**Privy Council Office**	**11,460,791**	**147,096**	**...**	**10,517,791**
...	**4,484,000**	**...**	**8,500**	**...**	**(44,786)**	**...**	**4,447,714**	**Federal-Provincial Relations Office**	**3,511,005**	**936,709**	**...**	**3,390,916**
...	**...**	**6,207,300**	**...**	**...**	**108,969**	**...**	**6,316,269**	**Commissions of Inquiry and Task Forces**	**5,197,209**	**1,119,060**	**...**	**8,934,499**
...	**14,489,000**	**...**	**...**	**...**	**178,479**	**...**	**14,667,479**	**Administration**	**16,330,534**	**(1,663,055)**	**...**	**14,407,518**
...	**41,280,000**	**6,207,300**	**12,100**	**...**	**376,690**	**...**	**47,876,090**	**Total Department—Budgetary**	**45,710,410**	**2,165,680**	**...**	**49,662,092**

								Canadian Intergovernmental Conference Secretariat				
								Operating				
...	2,887,000	322,000	...	...	14,000	...	3,223,000	Canadian Intergovernmental Conference Secretariat	3,039,463	183,537	...	2,868,914
								Capital				
...	7,000	...	...	...	...	...	7,000	Canadian Intergovernmental Conference Secretariat	10,249	(3,249)	...	998
...	**2,894,000**	**322,000**	...	...	**14,000**	...	**3,230,000**	**Total Program—Budgetary**	**3,049,712**	**180,288**	...	**2,869,912**
								Chief Electoral Officer				
								Operating				
...	1,000,000	5,300,000	...	...	(54,415)	...	6,245,585	Elections	6,245,585	...	...	1,662,652
...	2,261,000	...	72,000	...	29,750	...	2,362,750	Administration	2,348,249	14,501	...	2,078,848
...	3,261,000	5,300,000	72,000	...	(24,665)	...	8,608,335	Total—Operating	8,593,834	14,501	...	3,741,500
								Capital				
...	...	...	...	...	915,408	...	915,408	Elections	915,408	...	...	34,667
...	32,000	...	...	...	...	...	32,000	Administration	11,926	20,074	...	5,046
...	32,000	...	...	...	915,408	...	947,408	Total—Capital	927,334	20,074	...	39,713
								Transfer payments				
...	...	...	...	...	106,584	...	106,584	Elections	106,584	...	...	102,903
								Program Summary				
...	1,000,000	5,300,000	...	...	967,577	...	7,267,577	Elections	7,267,577	...	...	1,800,222
...	2,293,000	...	72,000	...	29,750	...	2,394,750	Administration	2,360,175	34,575	...	2,083,894
...	**3,293,000**	**5,300,000**	**72,000**	...	**997,327**	...	**9,662,327**	**Total Program—Budgetary**	**9,627,752**	**34,575**	...	**3,884,116**
								Commissioner of Official Languages				
								Operating				
...	9,984,000	...	168,900	...	86,000	...	10,238,900	Commissioner of Official Languages	10,092,897	146,003	...	9,511,785
...	**9,984,000**	...	**168,900**	...	**86,000**	...	**10,238,900**	**Total Program—Budgetary**	**10,092,897**	**146,003**	...	**9,511,785**
								Economic Council of Canada				
								Operating				
...	8,747,000	...	83,000	...	87,000	...	8,917,000	Ongoing work of the Economic Council	8,531,954	385,046	...	8,543,813
								Capital				
...	46,000	...	...	...	...	...	46,000	Ongoing work of the Economic Council	239,206	(193,206)	...	40,954
...	**8,793,000**	...	**83,000**	...	**87,000**	...	**8,963,000**	**Total Program—Budgetary**	**8,771,160**	**191,840**	...	**8,584,767**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Public Service Staff Relations Board				
								Operating				
...	5,332,000	...	...	...	52,975	...	5,384,975	Staff relations administration	5,082,803	302,172	...	5,103,019
...	4,275,000	...	...	...	46,025	...	4,321,025	Pay Research Bureau	3,323,822	997,203	...	3,639,554
...	9,607,000	...	...	...	99,000	...	9,706,000	Total—Operating	8,406,625	1,299,375	...	8,742,573
								Capital				
...	36,000	...	...	(7,000)	...	...	29,000	Staff relations administration	138,005	(109,005)	...	134,194
...	...	...	...	7,000	...	...	7,000	Pay Research Bureau	7,449	(449)	...	...
...	36,000	...	...	...	...	...	36,000	Total—Capital	145,454	(109,454)	...	134,194
								Program Summary				
...	5,368,000	...	...	(7,000)	52,975	...	5,413,975	Staff relations administration	5,220,808	193,167	...	5,237,213
...	4,275,000	...	...	7,000	46,025	...	4,328,025	Pay Research Bureau	3,331,271	996,754	...	3,639,554
...	**9,643,000**	**...**	**...**	**...**	**99,000**	**...**	9,742,000	**Total Program—Budgetary**	8,552,079	**1,189,921**	**...**	**8,876,767**
								Security Intelligence Review Committee				
								Operating				
...	861,000	372,000	...	...	7,000	...	1,240,000	Security Intelligence Review Committee	1,188,552	51,448	...	892,897
								Capital				
...	15,000	...	...	...	...	...	15,000	Security Intelligence Review Committee	42,264	(27,264)	...	108,988
...	**876,000**	**372,000**	**...**	**...**	**7,000**	**...**	**1,255,000**	**Total Program—Budgetary**	**1,230,816**	**24,184**	**...**	**1,001,885**
...	**76,763,000**	**12,201,300**	**336,000**	**...**	**1,667,017**	**...**	**90,967,317**	**Total Ministry—Budgetary**	**87,034,826**	**3,932,491**	**...**	**84,391,324**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Privy Council Program				
							Grants				
							Federal-Provincial Relations Office				
...	65,000	...	...	...	...	65,000	Institute of Intergovernmental Affairs, Queen's University	65,000	...	...	65,000
							Contributions				
							Privy Council Office				
...	25,000	...	...	...	...	25,000	Studies in Canadian public administration	19,005	5,995	...	4,500
							Departmental Summary by Activity				
...	25,000	...	...	...	...	25,000	**Privy Council Office**	19,005	5,995	...	4,500
...	65,000	...	...	...	...	65,000	**Federal-Provincial Relations Office**	65,000	...	...	65,000
—	90,000	—	—	—	—	90,000	**Total Department**	84,005	5,995	—	69,500
							Chief Electoral Officer				
							Contributions				
							Elections				
...	...	...	...	...	106,584	106,584	Reimbursement of candidates' election expenses	106,584	...	...	102,903
...	...	...	...	...	106,584	106,584	**Total Program**	106,584	...	...	102,903
...	90,000	...	...	...	106,584	196,584	Total Ministry	190,589	5,995	...	172,403

Revenue

	Current year	Previous year
	$	$
Department		
Privy Council Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund from the Province of Newfoundland *in respect to* recovery of 50% of expenditures incurred in 1984-85 by the Royal Commission on the "Ocean Ranger" Marine Disaster	86,035	263,207
Adjustment to prior year's Payables at Year End (PAYE)	92,386	113,360
Sundries	78,023	121,584
	256,444	498,151
Other non-tax revenue—		
Sale of statutory instruments pursuant to the Statutory Instruments Act	1,381	621
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1985-86 by the Royal Commission on the "Ocean Ranger" Marine Disaster	...	261,933
Revenue pursuant to the Access to Information Act and Privacy Act	672	1,113
Sundries	8,579	7,440
	10,632	271,107
Total Department	**267,076**	**769,258**
Canadian Intergovernmental Conference Secretariat		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	2	...
Sundries	281	...
	283	...
Proceeds from sales—		
Crown Assets Disposal	741	...
Other non-tax revenue—		
Provincial government contributions	1,351,637	1,098,671
Crown Asset Disposal	...	60
	1,351,637	1,098,731
Total Program	**1,352,661**	**1,098,731**

	Current year	Previous year
	$	$
Chief Electoral Officer		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of expenditures pertaining to purchases of operating goods or services	1,279	12,832
Proceeds from sales—		
Report—Parties' fiscal return	3,554	919
Forfeiture of candidates' election deposits	1,400	157,400
	4,954	158,319
Other non-tax revenue—		
Anonymous donations to candidates	190	90
Other	971	142
	1,151	232
Total Program	**7,394**	**171,383**
Commissioner of Official Languages		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	3,975	407
Adjustment to prior year's Payables at Year End (PAYE)	2,296	5,702
	6,271	6,109
Total Program	**6,271**	**6,109**
Economic Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	85	19,226
Adjustment to prior year's Payables at Year End (PAYE)	3,874	913
	3,959	20,139
Other non-tax revenue	124	44
Total Program	**4,083**	**20,183**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Public Service Staff Relations Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
National Joint Council of the Public Service of Canada— Bargaining agents' contribution	25,000	25,500
Central Travel Service—Refund of transportation cost	1,384	1,821
Refund on contract—Canadian System Group	...	549
Miscellaneous recoveries	528	230
Adjustment to prior year's Payables at Year End (PAYE)	...	849
	26,912	28,949
Other non-tax revenue—		
Access to information	10	5
Total Program	**26,922**	**28,954**
Security Intelligence Review Committee		
Non-Tax Revenue—		
Refunds of previous years' expenditure	107	...
Total Program	**107**	**...**
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	295,255	566,180
Proceeds from sales	5,695	158,319
Other non-tax revenue	1,363,564	1,370,119
Total Ministry	**1,664,514**	**2,094,618**

SECTION 20

1986-87
PUBLIC ACCOUNTS

Public Works

Department
Canada Mortgage and Housing Corporation
National Capital Commission

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Department

Services Program

Objective

To provide the professional, technical, and real property services required by federal Government departments, agencies and other programs of the Department for the construction, acquisition, management, operation and disposal of real property; and to provide the management and administrative services for the Department.

Activity Description

Real Estate Services
The services related to evaluation, survey, acquisition, development, and disposal of real property.

Realty Management Services
The services related to the management, operation and maintenance of real property.

Architectural and Engineering Services
The professional, technical, project management, operational and related advisory services required for the design and construction of buildings, marine and land transportation facilities and related technical development.

Dredging and Fleet Services
Dredging and related fleet services including the acquisition, operation and maintenance of the required marine equipment and related shore based plants.

Corporate and Administrative Services
The executive and general management, policy direction and administrative services for all departmental programs.

Accommodation Program

Objective

To provide accommodation required by federal Government departments and agencies.

Activity Description

Assets Provision and Improvement
The provision for the acquisition and construction of new or improved Crown-owned facilities and supporting infrastructure which forms part of the accommodation portfolio of the Department.

Crown Properties
The provision for the operation and maintenance of Crown-owned facilities forming part of the accommodation portfolio of the Department.

Leased Properties
The provision for lease payments, operation and maintenance of leasehold facilities forming part of the accommodation portfolio of the Department.

Lease-Purchase Properties
The provision for the annual payments, operation and maintenance of lease-purchase facilities forming part of the accommodation portfolio of the Department.

Program Planning and Control
The management of the accommodation portfolio including the development, monitoring and control of capital asset acquisitions and portfolio operating plans to meet the accommodation requirements of clients.

Canada Museums Construction Corporation Inc.
The construction of buildings in the National Capital Region for the National Gallery of Canada, the Canadian Museum of Civilization or any other national museum as the Governor in Council may direct from time to time, including the acquisition, control, administration and disposal of the lands required for the construction.

Government Realty Assets Support Program

Objective

To support the Government's responsibilities for the control and management of real property in the areas of the federal land management policy, design, construction and realty technology, fire prevention, emergency preparedness, special projects, grants in lieu of taxes to local taxing authorities and payments to certain Crown corporations.

Activity Description

Federal Land Development and Management
The advisory and implementation capability which contributes to the management of federal lands and holdings, and the making of contributions for development initiatives under Economic and Regional Development agreements.

Design Construction and Realty Technology
The research, standards development, information transfer and implementation support on technological improvements related to the design, construction, operation and maintenance of real property.

Fire Prevention
The Office of the Fire Commissioner of Canada which is responsible for fire prevention on the federal Government's owned and controlled properties.

Emergency Preparedness
The planning and co-ordination of the Department's responsibilities under the federal emergency planning order.

Municipal Grants
The administration and payment of grants in lieu of taxes to taxing authorities in respect of federal properties.

Special Projects
Specific projects, as directed, which have significant impact on the design, construction, maintenance or operation or real property character.

Crown Corporations
Canada Lands Company (Mirabel) *Limited*—The management and disposal of the Mirabel peripheral lands so as to maintain a normal environment for the inhabitants while protecting the operations of the Mirabel Airport.

Canada Lands Company (Le Vieux-Port de Québec) *Inc.*—The redevelopment and management of properties in Le Vieux-Port de Québec while taking into account its heritage character.

Canada Lands Company (Le Vieux-Port de Montréal) *Limited*—The redevelopment and management of properties in Le Vieux-Port de Montréal while taking into account its heritage character.

Harbourfront Corporation—The redevelopment and management of properties in Toronto Harbourfront while taking into account its heritage character.

Marine Transportation and Related Engineering Works Program

Objective

To facilitate marine transportation and to support specific related economic and social development goals through the construction, reconstruction, operation, maintenance and subsidization of certain marine facilities.

Activity Description

Locks and Dams
The regulation of water levels and flows, the construction, reconstruction, operation and maintenance of various control dams and locks.

Dry Docks
The construction, reconstruction, operation and maintenance of certain dry docks and contributions under the Dry Docks Subsidies Act.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

Land Transportation and Other Engineering Works Program

Objective

To facilitate land transportation and to support certain related economic and social development goals through the construction, reconstruction, and maintenance of designated highways, bridges and other engineering works.

Activity Description

Highway Systems
The construction, reconstruction and maintenance of designated highway systems and improvements to the Trans-Canada Highways through national parks.

Bridges and Other Engineering Works
The construction, reconstruction, operation and maintenance of designated bridges and other engineering works.

Program Planning and Control
The management of the program including identification of requirements and priorities, the development of capital and operating plans and the control of resources provided to the program.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

National Capital Commission

Objective

To develop and maintain a Capital which stands as a symbol of identity, a model of unity and a source of pride and inspiration for all Canadians.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Services Program				
...	142,257,000	...	...	142,257,000	1	Payments to the Public Works Revolving Fund				
...	...	...	11,987,444	11,987,444		Transfer from: TB Vote 5[1]				
...	...	...	109,519	109,519		TB Vote 10[1]				
...	142,257,000	...	12,096,963	154,353,963		Total—Vote 1	154,226,995	126,968	...	140,770,432
...	16,753,000	...	...	16,753,000	5	Capital expenditures				
...	...	...	(1,311,903)	(1,311,903)		Transfer to Vote 51c				
...	16,753,000	...	(1,311,903)	15,441,097		Total—Vote 5	11,133,139	4,307,958	...	5,678,292
...	39,530	...	1,568	41,098	(S)	Minister of Public Works—Salary and motor car allowance	41,098	...	...	39,530
204,149,650	...	...	...	204,149,650	(S)	Public Works Revolving Fund—Services and Management Account	(22,860,708)	...	227,010,358	86,652,752
...	...	...	44,947	44,947	(S)	Refunds of amounts credited to revenue in previous years	44,947	...	...	168,106
204,149,650	**159,049,530**	**...**	**10,831,575**	**374,030,755**		**Total Program—Budgetary**	**142,585,471**	**4,434,926**	**227,010,358**	**233,309,112**
						Accommodation Program				
...	492,963,000	...	...	492,963,000	10	Operating expenditures				
...	...	...	5,981	5,981		Transfer from TB Vote 10[1]				
...	492,963,000	...	5,981	492,968,981		Total—Vote 10	455,623,728	37,345,253	...	440,599,079
...	135,759,000	...	...	135,759,000	15	Capital expenditures				
...	...	...	(5,717,999)	(5,717,999)		Transfer to: Vote 25				
...	...	...	(9,100,000)	(9,100,000)		Vote 51c				
...	135,759,000	...	(14,817,999)	120,941,001		Total—Vote 15	94,903,929	26,037,072	...	86,537,256
...	80,310,000	...	...	80,310,000	20	Payments to Canada Museums Construction Corporation Inc.	66,000,096	14,309,904	...	46,500,000
...	779,000	...	85,000	864,000	(S)	Contributions to employee benefit plans	864,000	...	...	823,929
...	...	...	2,115,627	2,115,627	(S)	Refunds of amounts credited to revenue in previous years	2,115,627	...	...	136,004
...	...	...	...	...		Appropriations not required for the current year	...	...	...	19,460
...	**709,811,000**	**...**	**(12,611,391)**	**697,199,609**		**Total Program—Budgetary**	**619,507,380**	**77,692,229**	**...**	**574,615,728[2]**
						Government Realty Assets Support Program				
...	56,402,000	...	...	56,402,000	25	Program expenditures				
...	...	1	...	1	25c	Transfer of $5,717,999 from Public Works Vote 15				
...	...	...	5,717,999	5,717,999		Transfer from Vote 15				
...	56,402,000	1	5,717,999	62,120,000		Total—Vote 25	58,457,882	3,662,118	...	57,567,274

...	7,183,000	...	...	7,183,000	30	Payments to Canada Lands Company (Mirabel) Limited	6,823,052	359,948	...	8,047,000
...	4,514,000	...	...	4,514,000	35	Payments to Canada Lands Company (Vieux-Port de Québec) Inc.				
...	...	437,000	...	437,000	35a	Payments to Canada Lands Company (Vieux-Port de Québec) Inc.				
...	4,514,000	437,000	...	4,951,000		Total—Vote 35	4,951,000	...	...	5,474,615
...	2,477,000	...	...	2,477,000	40	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited				
...	...	800,000	...	800,000	40a	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited				
...	2,477,000	800,000	...	3,277,000		Total—Vote 40	3,277,000	...	...	5,919,350
...	954,000	...	...	954,000	45	Payments to Harbourfront Corporation	954,000	...	...	6,092,000
...	290,950,000	...	(43,720,929)	247,229,071	(S)	Grants to municipalities and other taxing authorities	247,229,071	...	...	239,366,362
...	...	...	14,414	14,414	(S)	Refunds of amounts credited to revenue in previous years	14,414	...	...	...
...	604,000	...	66,000	670,000	(S)	Contributions to employee benefit plans	670,000	...	...	651,988
...	**363,084,000**	**1,237,001**	**(37,922,516)**	**326,398,485**		**Total Program—Budgetary**	**322,376,419**	**4,022,066**	**...**	**323,118,589**
						Marine Transportation and Related Engineering Works Program				
...	7,847,000	...	...	7,847,000	50	Program expenditures				
...	...	...	(850,000)	(850,000)		Transfer to Vote 51c				
...	7,847,000	...	(850,000)	6,997,000		Total—Vote 50	5,985,729	1,011,271	...	9,690,230
...	...	1	...	1	51c	Pursuant to subsection 18(2) of the Financial Administration Act, to write off from the accounts of Canada loans in the amount of $19,311,904 made jointly and severally to the Provincial Refining Company Limited and the Newfoundland Refining Company Limited—To authorize the transfer of $1,311,903 from Public Works Vote 5, $9,100,000 from Public Works Vote 15, $850,000 from Public Works Vote 50 and $8,050,000 from Public Works Vote 60, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	1,311,903	1,311,903		Transfer from: Vote 5				
...	...	...	9,100,000	9,100,000		Vote 15				
...	...	...	850,000	850,000		Vote 50				
...	...	...	8,050,000	8,050,000		Vote 60				
...	...	1	19,311,903	19,311,904		Total—Vote 51c	19,311,904	...	...	...
...	180,000	...	...	180,000	(S)	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	...	...	180,000
...	...	...	1,000	1,000	(S)	Refunds of amounts credited to revenue in previous years	1,000	...	...	...
...	36,000	...	4,000	40,000	(S)	Contributions to employee benefit plans	40,000	...	...	45,980
...	**8,063,000**	**1**	**18,466,903**	**26,529,904**		**Total Program—Budgetary**	**25,518,633**	**1,011,271**	**...**	**9,916,210**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Land Transportation and Other Engineering Works Program				
...	25,706,000	...	...	25,706,000	55	Operating expenditures	24,411,891	1,294,109	...	24,629,846
...	27,616,000	...	...	27,616,000	60	Capital expenditures				
...	...	...	(8,050,000)	(8,050,000)		Transfer to Vote 51c				
...	27,616,000	...	(8,050,000)	19,566,000		Total—Vote 60	17,326,793	2,239,207	...	38,063,762
...	23,000	...	2,000	25,000	(S)	Contributions to employee benefit plans	25,000	...	...	29,052
...	**53,345,000**	...	**(8,048,000)**	**45,297,000**		**Total Program—Budgetary**	**41,763,684**	**3,533,316**	...	**62,722,660**
204,149,650	**1,293,352,530**	**1,237,002**	**(29,283,429)**	**1,469,455,753**		**Total Department—Budgetary**	**1,151,751,587**	**90,693,808**	**227,010,358**	**1,203,682,299[2]**
						Canada Mortgage and Housing Corporation[3]				
...	...	...	1,583,900,000	1,583,900,000	15	Operating expenditures				
...	...	...	20,500	20,500		Transfer from TB Vote 10[1]				
...	...	...	1,583,920,500	1,583,920,500		Total—Vote 15	1,454,285,967	129,634,533	...	1,378,181,805
...	...	2,300,000	(2,300,000)	...	(S)	Advances to Canada Mortgage and Housing Corporation under Section 8 (National Housing Act)				
...	...	...	700,000	700,000	(S)	Urban renewal contributions	...	...	...	...
...	...	...	(700,000)	(700,000)		Statutory adjustment				
...	...	...	...	...		Total—Urban renewal contributions	...	...	...	86,285
...	...	...	...	...		Appropriations not required for the current year	...	...	...	76,000,000
...	...	2,300,000	1,581,620,500	1,583,920,500		Total budgetary	1,454,285,967	129,634,533	...	1,454,268,090
...	...	...	17,500,000	17,500,000	L20	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 55. (Gross)	4,000,000	13,500,000	...	9,500,000
...	...	...	13,600,000	13,600,000	L25	Advances to Canada Mortgage and Housing Corporation pursuant to the National Housing Act, Section 37.1. (Gross)	4,100,000	9,500,000	...	...
					(S)	(L) Loans or guarantees made by the Corporation pursuant to the Canada Mortgage and Housing Corporation Act, Section 22 as amended, are as follows:				
...	...	...	100,000,000	100,000,000		Section 10. Special Mortgage and Loan Purchase Fund. Limit $100,000,000 *less* the balance of the Fund. (Net)	...	...	100,000,000	...
...	...	...	1,791,806,790	1,791,806,790		Section 21(1)(a). Advances for direct loans under Parts II, IV-2, VI, VI-I and Sections 58 and 59. Limit $14,500,000,000. (Gross)	58,600,000	...	1,733,206,790	95,500,000

...	...	...	38,500,000	38,500,000		Section 21.1(4). Advances for land acquisition for low rental housing. Limit $40,000,000. (Gross)	...	...	38,500,000	...
...	...	...	286,000,000	286,000,000		Section 26(3). Advances for provincial and municipal urban redevelopment. Limit $351,000,000. (Gross)	...	...	286,000,000	...
...	...	...	249,500,000	249,500,000		Section 27.6(2) Advances for neighbourhood improvement. Limit $302,000,000. (Gross)	...	...	249,500,000	...
...	...	...	233,600,000	233,600,000		Section 34.14(2). Advances for rehabilitation of existing buildings. Limit $500,000,000. (Gross)	11,600,000	...	222,000,000	19,000,000
...	...	...	9,000,000	9,000,000		Section 39(1). Advances for proposal development in housing research and community development. Limit $25,000,000. (Gross)	...	...	9,000,000	8,000,000
...	...	...	831,000,000	831,000,000		Section 40(3). Advances and reimbursements for public housing joint projects. Limit $2,700,000,000. (Gross)	79,200,000	...	751,800,000	117,500,000
...	...	...	100,000,000	100,000,000		Section 45.1(7). Advances and reimbursements for federal-provincial new communities projects. Limit $100,000,000. (Gross)	...	...	100,000,000	...
...	...	...	111,000,000	111,000,000		Section 48(2). Advances and reimbursements for student housing projects. Limit $550,000,000. (Gross)	...	...	111,000,000	...
...	...	...	363,100,000	363,100,000		Section 53(3). Advances and reimbursements for water and sewerage projects. Limit $1,674,600,000. (Gross)	8,900,000	...	354,200,000	6,500,000
...	...	...	395,500,000	395,500,000		Section 55(8). Advances and reimbursements for unilateral rural and native housing. Limit $400,000,000. (Gross)	27,500,000	...	368,000,000	4,500,000
						(Total of Section 21(1)(a) to 55(8) gross authorities is $21,142,600,000).				
...	...	...	(4,900,000)	(4,900,000)	(S)	(L.) Advances under the National Housing Act				
...	...	...	4,900,000	4,900,000		Statutory adjustment	...	...	...	...
...	...	...	4,540,106,790	4,540,106,790		Total non-budgetary	193,900,000	23,000,000	4,323,206,790	260,500,000
...	...	2,300,000	1,581,620,500	1,583,920,500		**Total Program—Budgetary**	1,454,285,967	129,634,533	...	1,454,268,090(3)
...	...	...	4,540,106,790	4,540,106,790		**Non-budgetary**	193,900,000	23,000,000	4,323,206,790	260,500,000
						National Capital Commission				
...	46,893,000	...	...	46,893,000	65	Payment to the National Capital Commission for operating expenditures				
...	...	...	1,367,000	1,367,000		Transfer from: TB Vote 5(1)				
...	...	...	95,500	95,500		TB Vote 10(1)				
...	46,893,000	...	1,462,500	48,355,500		Total—Vote 65	48,045,902	309,598	...	43,635,947
...	30,649,000	...	...	30,649,000	70	Payment to the National Capital Commission for capital expenditures	3,681,000	26,968,000	...	30,945,000
...	10,718,000	...	...	10,718,000	75	Payment to the National Capital Commission for grants and contributions	10,718,000	...	...	6,445,000
...	88,260,000	...	1,462,500	89,722,500		Total budgetary	62,444,902	27,277,598	...	81,025,947

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	2,300,000	...	...	2,300,000	L80	Loans to the National Capital Commission for the purpose of acquiring property pursuant to the National Capital Act, Section 16. (Gross)	...	2,300,000	...	...
...	**88,260,000**	...	**1,462,500**	**89,722,500**		**Total Program—Budgetary**	**62,444,902**	**27,277,598**	...	**81,025,947**
...	**2,300,000**	...	...	**2,300,000**		**Non-budgetary**	...	**2,300,000**	...	...
204,149,650	**1,381,612,530**	**3,537,002**	**1,553,799,571**	**3,143,098,753**		**Total Ministry—Budgetary**	**2,668,482,456**	**247,605,939**	**227,010,358**	**2,738,976,336**[2][3]
...	**2,300,000**	...	**4,540,106,790**	**4,542,406,790**		**Non-budgetary**	**193,900,000**	**25,300,000**	**4,323,206,790**	**260,500,000**[3]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Payments to the Canada Museums Construction Corporation Inc. were reported in 1985-86 under Communications. Therefore, the previous year's expenditure has been adjusted by $46,500,000.

[3] Canada Mortgage and Housing Corporation was transferred from Labour (PC 1986-1604 dated June 30, 1986). Therefore, the previous year's expenditure has been adjusted by $1,454,268,090 (budgetary) and $260,500,000 (non-budgetary).

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Services Program				
								Operating				
204,149,650	1,284,070,530	...	12,096,963	(19,731,511)	46,515	(1,141,774,000)	338,858,147	Services program	111,720,821	126,968	227,010,358	227,481,925
...	(1,141,774,000)	...	...	...	...	1,141,774,000	...	Revenue credited to the vote	...	...	...	...
204,149,650	142,296,530	...	12,096,963	(19,731,511)	46,515	...	338,858,147	Total—Operating	111,720,821	126,968	227,010,358	227,481,925
								Capital				
...	16,753,000	...	...	(1,311,903)	...	...	15,441,097	Services program	11,133,139	4,307,958	...	5,678,292
								Transfer payments				
...	...	...	...	19,731,511	...	...	19,731,511	Services program	19,731,511	...	...	148,895
204,149,650	**159,049,530**	**...**	**12,096,963**	**(1,311,903)**	**46,515**	**...**	**374,030,755**	**Total Program—Budgetary**	**142,585,471**	**4,434,926**	**227,010,358**	**233,309,112**
								Accommodation Program				
								Operating				
...	210,961,000	...	...	...	2,115,627	(101,619,000)	111,457,627	Crown properties	89,528,914	21,928,713	...	97,729,775
...	336,273,000	...	...	...	...	(69,670,000)	266,603,000	Leased properties	269,052,840	(2,449,840)	...	244,918,880
...	92,038,000	...	...	...	...	(3,998,000)	88,040,000	Lease-purchase properties	80,100,146	7,939,854	...	81,781,424
...	29,757,000	...	5,981	...	85,000	...	29,847,981	Program planning and control	19,921,455	9,926,526	...	17,148,393
...	80,310,000	...	...	...	...	...	80,310,000	Canada Museums Construction Corporation Inc.	66,000,096	14,309,904	...	46,500,000
...	(175,287,000)	...	...	...	...	175,287,000		Revenue credited to the vote		...	...	...
...	574,052,000	...	5,981	...	2,200,627	...	576,258,608	Total—Operating	524,603,451	51,655,157	...	488,078,472
								Capital				
...	135,759,000	...	...	(14,817,999)	...	...	120,941,001	Assets provision and improvement	94,903,929	26,037,072	...	86,537,256
								Program Summary				
...	**135,759,000**	...	...	**(14,817,999)**	...	...	120,941,001	**Assets provision and improvement**	94,903,929	**26,037,072**	...	**86,537,256**
...	**109,342,000**	...	...	...	**2,115,627**	...	111,457,627	**Crown properties**	89,528,914	**21,928,713**	...	**97,729,775**
...	**266,603,000**	...	...	...	...	...	266,603,000	**Leased properties**	269,052,840	**(2,449,840)**	...	**244,918,880**
...	**88,040,000**	...	...	...	...	...	88,040,000	**Lease-purchase properties**	80,100,146	**7,939,854**	...	**81,781,424**
...	**29,757,000**	...	**5,981**	...	**85,000**	...	29,847,981	**Program planning and control**	19,921,455	**9,926,526**	...	**17,148,393**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
—	80,310,000	...	...	...	...	...	80,310,000	**Canada Museums Construction Corporation Inc.**	66,000,096	14,309,904	...	46,500,000
—	**709,811,000**	**—**	**5,981**	**(14,817,999)**	**2,200,627**	**—**	**697,199,609**	**Total Program—Budgetary**	**619,507,380**	**77,692,229**	**—**	**574,615,725**
								Government Realty Assets Support Program				
								Operating				
...	38,152,000	...	...	...	80,414	...	38,232,414	Federal land development and management	29,910,453	8,321,961		32,673,063
...	6,495,000	...	...	...	...	...	6,495,000	Design construction and realty technology	5,959,550	535,450		6,239,258
...	4,103,000	...	...	...	...	...	4,103,000	Fire prevention		4,103,000		3,359,026
...	1,212,000	...	...	...	...	...	1,212,000	Emergency preparedness	548,272	663,728		483,518
...	1,899,000	...	...	...	...	...	1,899,000	Municipal grants	7,501,981	(5,602,981)		1,979,554
...	110,000	...	...	...	...	...	110,000	Special projects	1,272	108,728		49,090
...	15,128,000	1,237,000	...	...	...	...	16,365,000	Crown corporations	16,005,052	359,948		25,532,965
...	67,099,000	1,237,000	...	...	80,414	...	68,416,414	Total—Operating	59,926,580	8,489,834	...	70,316,474
								Capital				
...	1,879,000	1	...	3,467,999	...	.	5,347,000	Federal land development and management	6,025,350	(678,350)		4,159,667
...	48,000	...	...	...	...	...	48,000	Design construction and realty technology	112,658	(64,658)	..	27,373
...	21,000	...	...	...	...	...	21,000	Fire prevention	..	21,000	...	31,480
...	5,000	...	...	...	...	...	5,000	Municipal grants		5,000		15,065
...	2,935,000	...	...	...	...	...	2,935,000	Special projects	2,425,203	509,797	...	1,946,664
...	4,888,000	1	...	3,467,999	...	...	8,356,000	Total—Capital	8,563,211	(207,211)		6,180,249
								Transfer payments				
...	...	...	...	2,250,000	..	...	2,250,000	Federal land development and management	6,653,015	(4,403,015)	...	7,020,504
...	62,000	...	...	..	..	..	62,000	Design construction and realty technology		62,000	...	...
...	35,000	...	...	...	...	...	35,000	Fire prevention	..	35,000	...	35,000
...	291,000,000	...	...	...	(43,720,929)	...	247,279,071	Municipal grants	247,233,613	45,458	...	239,566,362
...	291,097,000	...	...	2,250,000	(43,720,929)	...	249,626,071	Total—Transfer payments	253,886,628	(4,260,557)	...	246,621,866

...	40,031,000	1	...	5,717,999	80,414	...	45,829,414	Federal land development and management	42,588,818	3,240,596	...	43,853,234
...	6,605,000		...	...	...	...	6,605,000	Design construction and realty technology	6,072,208	532,792	...	6,266,631
...	4,159,000					...	4,159,000	Fire prevention	...	4,159,000	...	3,425,506
...	1,212,000					...	1,212,000	Emergency preparedness	548,272	663,728	...	483,518
...	292,904,000			...	(43,720,929)	...	249,183,071	Municipal grants	254,735,594	(5,552,523)	...	241,560,981
...	3,045,000		...	...	...	...	3,045,000	Special projects	2,426,475	618,525	...	1,995,754
...	15,128,000	1,237,000	...			...	16,365,000	Crown corporations	16,005,052	359,948	...	25,532,965
...	**363,084,000**	**1,237,001**	...	**5,717,999**	**(43,640,515)**	...	**326,398,485**	**Total Program—Budgetary**	**322,376,419**	**4,022,066**	...	**323,118,589**
								Marine Transportation and Related Engineering Works Program				
								Operating				
...	1,576,000	...	...	(775,000)	...	...	801,000	Locks and dams	1,278,562	(477,562)	...	959,441
...	3,875,000	...	...	(75,000)	...	...	3,800,000	Dry docks	3,649,210	150,790	...	3,646,666
...	311,000	1	...	19,311,903	5,000	...	19,627,904	Program planning and control	19,548,293	79,611	...	179,418
...	5,762,000	1	...	18,461,903	5,000	...	24,228,904	Total—Operating	24,476,065	(247,161)	...	4,785,525
								Capital				
...	2,062,000	...	...	...	...	...	2,062,000	Locks and dams	819,488	1,242,512	...	1,667,510
...	59,000	...	...	...	...	...	59,000	Dry docks	43,080	15,920	...	3,283,175
...	2,121,000	...	...	...	...	...	2,121,000	Total—Capital	862,568	1,258,432	...	4,950,685
								Transfer payments				
...	180,000	...	...	...	...	...	180,000	Dry docks	180,000	...	...	180,000
								Program Summary				
...	**3,638,000**	...	...	**(775,000)**	...	...	**2,863,000**	**Locks and dams**	**2,098,050**	**764,950**	...	**2,626,951**
...	**4,114,000**	...	...	**(75,000)**	...	...	**4,039,000**	**Dry docks**	**3,872,290**	**166,710**	...	**7,109,841**
...	**311,000**	**1**	...	**19,311,903**	**5,000**	...	**19,627,904**	**Program planning and control**	**19,548,293**	**79,611**	...	**179,418**
...	**8,063,000**	**1**	...	**18,461,903**	**5,000**	...	**26,529,904**	**Total Program—Budgetary**	**25,518,633**	**1,011,271**	...	**9,916,210**
								Land Transportation and Other Engineering Works Program				
								Operating				
...	22,932,000			...		...	22,932,000	Highway systems	20,328,326	2,603,674	...	21,660,778
...	2,601,000			...		...	2,601,000	Bridges and other engineering works	3,916,316	(1,315,316)	...	2,906,683
...	196,000				2,000	...	198,000	Program planning and control	192,249	5,751	...	91,437
...	25,729,000	...			2,000	...	25,731,000	Total—Operating	24,436,891	1,294,109	...	24,658,898

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	27,603,000	...	...	(8,050,000)	...	...	19,553,000	Highway systems	17,326,019	2,226,981	...	38,042,900
...	13,000	...	...	...	...	...	13,000	Bridges and other engineering works	774	12,226	...	20,862
...	27,616,000	...	...	(8,050,000)	...	...	19,566,000	Total—Capital	17,326,793	2,239,207	...	38,063,762
								Program Summary				
...	**50,535,000**	...	...	**(8,050,000)**	...	...	42,485,000	**Highway systems**	37,654,345	**4,830,655**	...	**59,703,678**
...	**2,614,000**	...	...	...	...	...	2,614,000	**Bridges and other engineering works**	3,917,090	**(1,303,090)**	...	**2,927,545**
...	**196,000**	...	...	...	2,000	...	198,000	**Program planning and control**	192,249	5,751	...	**91,437**
—	**53,345,000**	—	—	**(8,050,000)**	**2,000**	—	**45,297,000**	**Total Program—Budgetary**	**41,763,684**	**3,533,316**	—	**62,722,660**
204,149,650	**1,293,352,530**	**1,237,002**	**12,102,944**	...	(41,386,373)	...	1,469,455,753	**Total Department—Budgetary**	1,151,751,587	**90,693,808**	**227,010,358**	**1,203,682,299**
								Canada Mortgage and Housing Corporation[1]				
								Operating				
...	...	2,300,000	1,581,620,500	...	...	...	1,583,920,500	Canada Mortgage and Housing Corporation	1,454,285,967	129,634,533	...	1,454,268,090
								Non-budgetary				
...	...	...	4,535,206,790	...	4,900,000	...	4,540,106,790	Canada Mortgage and Housing Corporation	193,900,000	23,000,000	4,323,206,790	260,500,000
								Total Program—				
...	...	**2,300,000**	**1,581,620,500**	...	...	...	**1,583,920,500**	**Budgetary**	**1,454,285,967**	**129,634,533**	...	**1,454,268,090**
...	...	...	**4,535,206,790**	...	**4,900,000**	...	**4,540,106,790**	**Non-budgetary**	**193,900,000**	**23,000,000**	**4,323,206,790**	**260,500,000**

								National Capital Commission				
								Operating				
...	88,260,000	...	1,462,500	...	...	...	89,722,500	National Capital Commission	62,444,902	27,277,598	...	81,025,947
								Non-budgetary				
...	2,300,000	...	...	...	...	...	2,300,000	Real asset management	...	2,300,000	...	...
								Total Program—				
...	**88,260,000**	...	**1,462,500**	...	...	...	89,722,500	**Budgetary**	62,444,902	**27,277,598**	...	**81,025,947**
...	**2,300,000**	...	...	...	...	...	2,300,000	**Non-budgetary**	...	**2,300,000**	...	...
								Total Ministry—				
204,149,650	**1,381,612,530**	**3,537,002**	**1,595,185,944**	...	**(41,386,373)**	...	3,143,098,753	Budgetary	2,668,482,456	**247,605,939**	**227,010,358**	**2,738,976,336**
...	**2,300,000**	...	**4,535,206,790**	...	**4,900,000**	...	4,542,406,790	Non-budgetary	193,900,000	**25,300,000**	**4,323,206,790**	**260,500,000**

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(1) Canada Mortgage and Housing Corporation was transferred from Labour (PC 1986-1604 dated June 30, 1986).

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Services Program				
							Grants				
							Services program				
...	—	...	—	19,545,974	...	19,545,974	Grants to Canada Post Corporation in lieu of property taxes paid on behalf of departmental clients	19,545,974	...	...	...
							Contributions				
							Services program				
...	...	...	...	35,537	...	35,537	Marine remedial works paid on behalf of departmental clients	35,537	...	...	139,895
...	...	...	...	150,000	...	150,000	Shubenacadie Canal Project paid on behalf of departmental clients	150,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	9,000
...	...	...	...	185,537	...	185,537	Total—Contributions	185,537	...	...	148,895
...	—	...	...	19,731,511	—	19,731,511	**Total Program**	19,731,511	—	...	148,895
							Government Realty Assets Support Program				
							Grants				
							Federal land development and management				
...	...	...	...	1,500,000	...	1,500,000	Grant to the Montreal Chinese Community United Centre Inc. for renovation of historical buildings donated by the Crown for use as a community center and an old age residence	1,500,000	...	...	...
...	...	...	...	750,000	...	750,000	Grant to the Chinese Catholic Mission Inc. for renovation of historical church donated by the Crown for use as a place of worship and social purposes	750,000	...	...	...
...	...	...	...	2,250,000	...	2,250,000		2,250,000	...	...	...
							Fire prevention				
...	10,000	...	...	...	...	10,000	Canadian Joint Fire Prevention Publicity Committee	...	10,000	...	10,000
...	25,000	...	...	...	...	25,000	Canadian Association of Fire Chiefs	...	25,000	...	25,000
...	35,000	...	...	...	...	35,000		...	35,000	...	35,000
							Municipal grants				
...	50,000	...	...	...	...	50,000	Grants to municipalities and other taxing authorities	4,542	45,458	...	200,000

	290,950,000				(43,720,929)	247,229,071	(S) Grants to municipalities and other taxing authorities	247,229,071			239,366,362
	291,000,000				(43,720,929)	247,279,071		247,233,613	45,458		239,566,362
...	**291,035,000**	...	...	**2,250,000**	**(43,720,929)**	**249,564,071**	Total—Grants	**249,483,613**	**80,458**	...	**239,601,362**
							Contributions				
							Federal land development and management				
...		...	...	...	...		Shubenacadic Canal Project	817,566	(817,566)	...	...
...		...	...	...	...		Moncton Core Revitalization Project	2,660,990	(2,660,990)	...	...
...		...	...	...	...		Sault Ste-Marie Infrastructure Project	924,459	(924,459)	...	...
...		...	...	...	...		Items not required for the current year	...	...	...	7,020,504
...		...						4,403,015	(4,403,015)	...	7,020,504
							Design construction and realty technology				
...	12,000	...	...	...	...	12,000	Canadian Standards Association	...	12,000	...	...
...	50,000	...	...	...	...	50,000	Construction Management Development Institute		50,000	...	...
...	62,000	...	...	...	...	62,000			62,000	...	...
...	**62,000**	...	...	...	...	**62,000**	Total—Contributions	**4,403,015**	**(4,341,015)**	...	**7,020,504**
							Program Summary by Activity				
...	...	...	...	2,250,000	...	2,250,000	**Federal land development and management**	6,653,015	(4,403,015)	...	7,020,504
...	62,000	...	...	...	...	62,000	**Design construction and realty technology**	...	62,000	...	...
...	35,000	...	...	...	...	35,000	**Fire prevention**	...	35,000	...	35,000
...	291,000,000	...	...	...	(43,720,929)	247,279,071	**Municipal grants**	247,233,613	45,458	...	239,566,362
—	**291,097,000**	—	—	**2,250,000**	**(43,720,929)**	**249,626,071**	**Total Program**	**253,886,628**	**(4,260,557)**	—	**246,621,866**
							Marine Transportation and Related Engineering Works Program				
							Grants				
							Dry docks				
...	180,000					180,000	(S) Dry dock subsidy to Canadian Vickers, Montreal	180,000	...	...	180,000
...	**180,000**	...	...	...	...	**180,000**	**Total Program**	**180,000**	...	...	**180,000**
—	**291,277,000**	...	...	**21,981,511**	**(43,720,929)**	**269,537,582**	**Total Ministry**	**273,798,139**	**(4,260,557)**	...	**246,950,761**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Services Program			
Budgetary (respendable revenues)			
Services program			
Real estate services	23,390,000	44,496,922	20,387,735
Realty management services	363,943,000	526,473,489	335,840,939
Architectural and engineering services	737,064,000	781,973,698	824,559,957
Dredging and fleet services	17,377,000	27,517,413	15,455,411
Corporate and administrative services	...	...	921,818
Total Program—Budgetary	**1,141,774,000**	**1,380,461,522**	**1,197,165,860**
Accommodation Program			
Budgetary (respendable revenues)			
Crown properties	101,619,000	110,610,102	108,625,335
Leased properties	69,670,000	74,098,327	82,099,480
Lease-purchase properties	3,998,000	9,643,317	4,017,535
Total Program—Budgetary	**175,287,000**	**194,351,746**	**194,742,350**
Government Realty Assets Support Program			
Budgetary (respendable revenues)			
Federal land development and management	...	...	865
Total Program—Budgetary	**...**	**...**	**865**
Total Ministry—Budgetary	**1,317,061,000**	**1,574,813,268**	**1,391,909,075**

Revenue

	Current year	Previous year
	$	$
Department		
Services Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Burgeo Leasing Limited	11,049	11,697
Eurocan Pulp and Paper Co Ltd	85,084	100,974
Other accounts—		
Gulf Oil Canada Ltd	294,437	310,495
Electrical Reduction Co Ltd	92,920	101,471
Town of Mount Pearl	1,142	2,648
Rental income from properties—		
Residential buildings	480	...
Other rentals	7,668	...
Canada Lands Company (Vieux-Port de Québec) Inc	4,840	...
Sundries	...	77,069
	497,620	604,354
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,271,281	861,552
Adjustment to prior year's Payables at Year End (PAYE)	432,312	3,627,011
	1,703,593	4,488,563
Privileges, licences and permits—		
Sundry	...	4,501
Services and service fees—		
Services under the Access to Information Act	280	4,704
Services fees credited to the Consolidated Revenue Fund	4,576,117	2,042,573
	4,576,397	2,047,277
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	302,026	864,040
Sales of real estate	20,360,038	4,171,739
Sales of energy	31,533	2,529,544
Services fees credited to the Consolidated Revenue Fund	324	...
	20,693,921	7,565,323
Other non-tax revenue—		
Miscellaneous	14,478,094	2,694,363
Total Program	**41,949,625**	**17,404,381**

Revenue—*Continued*

	Current year	Previous year
	$	$
Accommodation Program		
Non-Tax Revenue—		
Return on investments⁽¹⁾—		
Other accounts—		
Rental income from properties—		
Residential buildings	7,289	4,389,954
Office and administrative buildings	165,101	3,377,128
Other rentals	31,161	643,900
Concessions in government-owned facilities—Other	4,067	328,485
Sundries—Other	84,881	221,598
	292,499	8,961,065
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,521,135	3,178,468
Adjustment to prior year's Payables at Year End (PAYE)	235	280,394
	1,521,370	3,458,862
Priviliges, licences and permits—		
Sundry	...	54
Services and service fees—		
Services fees credited to the Consolidated Revenue Fund	8	1,530
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	(38,498)	...
Other non-tax revenue—		
Miscellaneous	237,377	...
Total Program	**2,012,756**	**12,421,511**
Government Realty Assets Support Program		
Non-Tax Revenue—		
Return on investments⁽¹⁾—		
Other accounts—		
Canada Lands Company (Vieux-Port de Québec) Inc	...	262,006
Canada Lands Company (Mirabel) Limited	...	166,593
Rental income from properties—		
Residential buildings	2,191,415	...
Office and administrative buildings	2,208,705	...
Other rentals	18,713	...
Sundries—Other	...	5
	4,418,833	428,604
Refunds of previous years' expenditure	7,008	106,005
Services and service fees	126	...
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	...	562,072
Sale of real estate	39,747,374	24,600,635
Sale of energy	1,406,807	3,536,123
	41,154,181	28,698,830
Other non-tax revenue—		
Miscellaneous	563,810	24,546,624
Total Program	**46,143,958**	**53,780,063**
Marine Transportation and Related Engineering Works Program		
Non-Tax Revenue—		
Return on investments⁽¹⁾—		
Other accounts—		
Rental income from properties—		
Other rentals	605	...
Refunds of previous years' expenditure	5,763	...
Privileges, licences and permits—		
Earnings on dry docks	314,550	663,770
Services fees credited to the Consolidated Revenue Fund	874	...
	315,424	663,770
Services and service fees—		
Earnings on dry docks	866,431	647,207

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Miscellaneous	6,547	...
Total Program	**1,194,770**	**1,310,977**
Land Transportation and Other Engineering Works Program		
Non-Tax Revenue—		
Return on investments[1]—		
Other accounts—		
Rental income from properties—		
Other rentals	1,121	...
Refunds of previous years' expenditure	177,832	84,127
Privileges, licences and permits—		
New Westminster River Railway Bridge	2,941,416	...
Services and service fees—		
Services fees credited to the Consolidated Revenue Fund	...	735,410
Other non-tax revenue—		
Miscellaneous	450	...
Total Program	**3,120,819**	**819,537**
Total Department	**94,421,928**	**85,736,469**
Canada Mortgage and Housing Corporation		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation—		
Interest	841,482,474	858,826,035
Transfer of profit	24,567,317	33,895,532
	866,049,791	892,721,567
Refunds of previous years' expenditure—		
Excess biling under Part V of the National Housing Act	5,211,034	2,628,544
Adjustment to prior year's Payables at Year End (PAYE)	36,153,439	1,963,763
	41,364,473	4,592,307
Proceeds from sales—		
Sale of properties	100,854	111,393
Other non-tax revenue—		
Urban renewal recoveries	1,788,502	703,666
Sundry	20,252,282	11,368,739
	22,040,784	12,072,405
Total Program	**929,555,902**	**909,497,672**
National Capital Commission		
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
National Capital Commission—Interest		572,347
Proceeds from sales		1,500,000
Other non-tax revenue—		
Cash, per Treasury Board Instruction	3,500,099	6,118,705
Total Program	**3,500,099**	**8,191,052**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	871,260,469	**903,287,937**
Refunds of previous years' expenditure	44,780,039	**12,729,864**
Privileges, licences and permits	3,256,840	**668,325**
Services and service fees	5,442,962	**3,431,424**
Proceeds from sales	61,910,458	**37,875,546**
Other non-tax revenue	40,827,161	**45,432,097**
Total Ministry	**1,027,477,929**	**1,003,425,193[2]**

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[1] Interest unless otherwise indicated.

[2] Canada Mortgage and Housing Corporation was transferred from Labour. Therefore, the previous year's revenue has been adjusted by $909,497,672.

SECTION 21

1986-87
PUBLIC ACCOUNTS

Regional Industrial Expansion

Department
Canada Development Corporation
Canada Development Investment Corporation
Canadair Financial Corporation Inc.
Cape Breton Development Corporation
Eldorado Nuclear Limited
Federal Business Development Bank
Investment Canada
The de Havilland Aircraft of Canada, Limited

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Details of amounts credited to the vote	21.13
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Department

Objective

To increase overall industrial, commercial and tourism activity in all parts of Canada and in the process reduce economic disparity across Canada.

Activity Description

Business Climate
To foster a business climate which encourages the development of new products and processes, entrepreneurship and economic growth; support for institutions, associations and other levels of Government which provide common information and services of general use to industry and accurate economic and business intelligence to the private sector; support for studies, seminars, common services, economic, business, technological institutes and centres in order to maintain a favourable business climate; the establishment and delivery of industrial infrastructure initiatives and other capital intensive programs.

Innovation
To establish a broad innovation capability in the private sector and induce investment in strategically important technologies; provide support for studies, applied research, product/process development and design and engineering projects which develop new products/processes for the marketplace.

Industrial, Commercial and Tourism Development
To stimulate the establishment of Canadian businesses with particular emphasis given to locational considerations; support improved productivity and modernization of Canadian industry, provide financial assistance for studies, machinery, equipment, plant and working capital directly related to increasing productivity, modernization or expansion; support industrial restructuring and renewal for firms and communities requiring exceptional economic adjustment measures; assistance to provide incremental social capital to facilitate economic and socio-economic development in areas and regions requiring special measures; the improvement of access to employment opportunities through socio-economic development initiatives; the analysis and evaluation of the competitiveness of Canadian attractions, facilities and services in the national and international tourism environment; identification of deficiencies in the performance of industry and its exploitation of market opportunities; co-operation with private industry and the provinces in the initiation and formulation of tourism industry development policies and plans.

Marketing
To identify, develop and exploit international and domestic market opportunities, tourism market trends and developments; support a range of corporate marketing activity including market research; increasing Canadian firms' knowledge of sales opportunities and facilitating participation in promotional events, both at home and abroad; the identification of high potential target markets for travel to and within Canada; co-operation with provincial and territorial governments and the private sector in promoting travel in Canada to potential foreign visitors, and awareness of the importance of tourism to the economy.

Administration
To provide executive direction and support services including information services.

Canada Development Corporation

Objective

To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities to Canadians; to operate profitably and in the best interest of all the shareholders.

Canada Development Investment Corporation(1)

Objective

To enhance the commercial management of publicly-owned assets and to facilitate privatization.

Cape Breton Development Corporation

Objective

To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

To promote industrial development on Cape Breton Island and, in concert with the Department of Regional Industrial Expansion, and the Province of Nova Scotia, to improve opportunities for productive employment.

Eldorado Nuclear Limited

Objective

To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development
Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

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(1) Canadair Financial Corporation Inc., Eldorado Nuclear Limited and The de Havilland Aircraft of Canada, Limited are subsidiaries of Canada Development Investment Corporation.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	228,699,829	...	...	228,699,829	1	Operating expenditures				
...	...	300,000	...	300,000	1c	Operating expenditures—To provide that the aggregate amount of insurance outstanding at any time in respect of de Havilland DHC-7 and DHC-8 aircraft, for the purposes described in Industry, Trade and Commerce Vote 1a, subparagraph (ii) Appropriation Act No. 1, 1980-81 does not exceed $400,000,000 and $250,000,000 U.S.; and to provide a further amount of				
...	...	...	210,936	210,936		Transfer from TB Vote 10⁽¹⁾				
...	...	...	(127,999)	(127,999)		Transfer to Vote 15				
...	228,699,829	300,000	82,937	229,082,766		Total—Vote 1	222,652,698	6,430,068	...	215,614,044
...	...	1	...	1	2a	Authority to enter into agreements with the lenders to whom Canadair Financial Corporation Inc. has debt obligations guaranteed by Her Majesty	...	1	...	...
...	1,338,000	...	...	1,338,000	5	Textile and Clothing Board—Operating expenditures	1,051,470	286,530	...	1,099,186
...	789,009,000	...	...	789,009,000	10	Grants and contributions				
...	...	1	...	1	10a	Grants and contributions				
...	...	10,000,000	...	10,000,000	10c	Grants and contributions				
...	789,009,000	10,000,001	...	799,009,001		Total—Vote 10	878,782,237	(79,773,236)	...	710,431,340
...	350,000	...	...	350,000	15	Payments to Canadian Patents and Development Limited				
...	...	1	...	1	15a	Transfer of $127,999 from Regional Industrial Expansion Vote 1				
...	...	...	127,999	127,999		Transfer from Vote 1				
...	350,000	1	127,999	478,000		Total—Vote 15	478,000	...	...	350,000
...	10,292,000	...	...	10,292,000	20	Payments to Canadair Limited for CL289—reconnaissance drones	2,295,984	7,996,016	...	7,773,250
...	39,530	...	(3,746)	35,784	(S)	Minister of Regional Industrial Expansion—Salary and motor car allowance	35,784	...	...	39,530
...	50,500,000	(10,500,000)	(2,939,827)	37,060,173	(S)	Liabilities under the Small Businesses Loans Act	37,060,173	...	...	43,827,440
...	8,000,000	...	(4,178,700)	3,821,300	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	3,821,300	...	...	24,573,930
...	17,236,636	...	1,870,000	19,106,636	(S)	Contributions to employee benefit plans	19,106,636	...	...	19,622,000
...	...	...	19,323	19,323	(S)	Refunds of amounts credited to revenue in previous years	19,323	...	...	3,323
...	...	...	64,962	64,962	(S)	Federal Court awards	64,962	...	...	70,272
...	...	...	...	...		Appropriations not required for the current year	...	...	...	36,654,260
...	1,105,464,995	(199,997)	(4,957,052)	1,100,307,946		Total budgetary	1,165,368,567	(65,060,621)	...	1,060,058,575

300,000	300,000	...	(300,000)	300,000	L25	Advances for the acquisition and disposal of capital stocks when such action would protect the Crown. (Gross)				
...	...	1	...	1	L25a	To extend the purposes of vote L25				
300,000	300,000	1	(300,000)	300,001		Total—Vote L25	...	300,001	...	...
5,000,000	...	...	(5,000,000)	...	L25	Loans pursuant to the Industrial and Regional Development Act. (Gross)	...	...	...	...
...	...	500,000	...	500,000	L26a	Loans to assist industry for improvement, competitiveness, or financial restructuring. (Gross)	...	500,000	...	...
1,948,436	...	...	...	1,948,436	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	...	...	1,948,436	...
...	16,100,000	...	(16,100,000)(2)	...	L30	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross)	...	...	...	...
4,500,000	...	...	(4,500,000)(2)	...	(S)	(L) Payments to Teleglobe Canada pursuant to the Canadian Overseas Telecommunications Corporation Act, Section 12. Limit $4,500,000. (Gross)	...	...	...	...
11,748,436	16,400,000	500,001	(25,900,000)	2,748,437		Total non-budgetary	...	800,001	1,948,436	...
...	**1,105,464,995**	**(199,997)**	**(4,957,052)**	**1,100,307,946**		**Total Department—Budgetary**	**1,165,368,567**	**(65,060,621)**	...	**1,060,058,575**
11,748,436	**16,400,000**	**500,001**	**(25,900,000)**	**2,748,437**		**Non-budgetary**	...	**800,001**	**1,948,436**	...(3)
						Canada Development Corporation(3)				
250,000,000	...	...	(250,000,000)(2)	...	(S)	(L) Advances for the acquisition of shares of the Canada Development Corporation pursuant to the Canada Development Corporation Act, Sections 36(1) and 42(1). Limit $250,000,000 plus acquisitions under Section 39. (Net)	...	...	...	...
100,000,000	...	...	(100,000,000)(2)	...		Loans to the Corporation pursuant to Section 37. Limit $100,000,000. (Net)	...	...	...	...
350,000,000	...	...	**(350,000,000)**(2)	...		**Total Program—Non-budgetary**	...	...	...	...
						Canadair Financial Corporation Inc.				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,188,166,000
...	...	...	...	...		**Total Program—Budgetary**	...	...	...	**1,188,166,000**
						Cape Breton Development Corporation				
...	18,064,000	...	...	18,064,000	35	Payments to the Cape Breton Development Corporation covering mining losses in 1986-87	17,685,203	378,797	...	16,935,853
...	132,497,000	...	...	132,497,000	40	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations				
...	...	6,600,000	...	6,600,000	40c	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations				
...	132,497,000	6,600,000	...	139,097,000		Total—Vote 40	135,597,000	3,500,000	...	93,662,972

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	11,000,000	...	...	11,000,000	45	**Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act**	10,600,000	400,000	...	9,500,000
...	161,561,000	6,600,000	...	168,161,000		**Total budgetary**	163,882,203	4,278,797	...	120,098,825
22,356,581	...	...	...	22,356,581	L40a	**Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19(2) as amended by Appropriation Act No. 4, 1975. Limit $25,000,000. (Net)**	4,378,797	...	17,977,784	(10,798,825)
...	**161,561,000**	**6,600,000**	**...**	**168,161,000**		**Total Program—Budgetary**	**163,882,203**	**4,278,797**	**...**	**120,098,825**
22,356,581	**...**	**...**	**...**	**22,356,581**		**Non-budgetary**	**4,378,797**	**...**	**17,977,784**	**(10,798,825)**
						Eldorado Nuclear Limited(2)				
947,519	...	...	(947,519)(2)	...	L107e	Total borrowing of Eldorado Nuclear Limited. Appropriation Act No. 4, 1980-81. Authority expires December 31, 1988. Limit $600,000,000. (Net)	...	...	...	...
947,519	**...**	**...**	**(947,519)(2)**	...		**Total Program—Non-budgetary**	...	...	...	...
						Federal Business Development Bank				
...	27,726,000	...	...	27,726,000	50	Payments to the Federal Business Development Bank				
...	...	...	266,525	266,525		Transfer from TB Vote 10(1)				
...	27,726,000	...	266,525	27,992,525		Total—Vote 50	26,850,855	1,141,670	...	25,928,598
97,400,000	9,400,000	28,000,000	(37,400,000)	97,400,000	(S)	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act Capital paid in, under authority of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross)	28,000,000	...	69,400,000	...
97,400,000	37,126,000	28,000,000	(37,133,475)	125,392,525		Total budgetary	54,850,855	1,141,670	69,400,000	25,928,598

1,111,212,416	...	...	24,112,229	1,135,324,645	(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)	(93,000,000)	...	1,228,324,645	(119,000,000)
97,400,000 **1,111,212,416**	**37,126,000** **—**	**28,000,000** **—**	**(37,133,475)** **24,112,229**	**125,392,525** **1,135,324,645**		**Total Program—Budgetary** **Non-budgetary**	**54,850,855** **(93,000,000)**	**1,141,670** **—**	**69,400,000** **1,228,324,645**	**25,928,598** **(119,000,000)**
						Investment Canada				
...	8,622,445	...	...	8,622,445	55	Program expenditures	8,212,560	409,885	...	9,379,479
...	781,000	...	84,842	865,842	(S)	Contributions to employee benefit plans	865,842	...	...	841,000
—	**9,403,445**	**—**	**84,842**	**9,488,287**		**Total Program—Budgetary**	**9,078,402**	**409,885**	**...**	**10,220,479**
						The de Havilland Aircraft of Canada, Limited				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	50,000,000
—	**—**	**...**	**...**	**...**		**Total Program—Budgetary**	**...**	**...**	**...**	**50,000,000**
97,400,000 **1,496,264,952**	**1,313,555,440** **16,400,000**	**34,400,003** **560,001**	**(42,005,685)** **(352,735,290)**	**1,403,349,758** **1,160,429,663**		**Total Ministry— Budgetary** **Non-budgetary**	**1,393,180,027** **(88,621,203)**	**(59,230,269)** **800,001**	**69,400,000** **1,248,250,865**	**2,454,472,477** **(129,798,825)**[3]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
[1] Treasury Board Vote 10—Employment initiatives.
[2] Transferred during the year to Treasury Board.
[3] Payments in respect of Atlantic fisheries restructuring have been transferred to Treasury Board. Therefore, the previous year's expenditure has been adjusted by $93,595,000.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	44,433,000	51,900	...	...	373,935	...	44,858,835	Business climate	41,914,902	2,943,933	...	38,124,636
...	28,745,000	33,570	...	...	241,869	...	29,020,439	Innovation	27,111,431	1,909,008	...	16,944,283
...	88,339,000	103,200	...	(10,292,000)	743,547	...	78,893,747	Industrial, commercial and tourism development	81,049,254	(2,155,507)	...	67,777,131
...	51,701,000	60,390	...	127,999	307,106	...	52,196,495	Marketing	48,771,502	3,424,993	...	48,714,813
...	43,616,000	50,942	210,936	(127,999)	284,082	...	44,033,961	Administration	41,139,598	2,894,363	...	81,006,227
...	256,834,000	300,002	210,936	(10,292,000)	1,950,539	...	249,003,477	Total—Operating	239,986,687	9,016,790	...	252,567,090
								Capital				
...	180,000	...	...	...	...	...	180,000	Business climate	592,038	(412,038)*	...	609,755
...	112,000	...	...	...	...	...	112,000	Innovation	382,943	(270,943)	...	381,097
...	314,000	...	...	...	...	...	314,000	Industrial, commercial and tourism development	1,177,232	(863,232)	...	1,067,071
...	281,000	...	...	...	...	...	281,000	Marketing	688,886	(407,886)	...	952,742
...	234,995	...	...	...	...	...	234,995	Administration	581,087	(346,092)	...	800,303
...	1,121,995	...	...	...	...	...	1,121,995	Total—Capital	3,422,186	(2,300,191)	...	3,810,968
								Transfer payments				
...	104,563,000	(61,700)	...	...	(858,815)	...	103,642,485	Business climate	110,627,755	(6,985,270)	...	120,553,847
...	189,798,000	(111,950)	...	...	(1,634,573)	...	188,051,477	Innovation	245,433,595	(57,382,118)	...	164,246,973
...	522,908,000	(308,500)	...	10,292,000	(4,387,078)	...	528,504,422	Industrial, commercial and tourism development	551,715,918	(23,211,496)	...	512,426,238
...	30,240,000	(17,849)	...	...	(238,061)	...	29,984,090	Marketing	14,182,426	15,801,664	...	6,453,459
...	847,509,000	(499,999)	...	10,292,000	(7,118,527)	...	850,182,474	Total—Transfer payments	921,959,694	(71,777,220)	...	803,680,517
								Non-budgetary				
11,748,436	16,400,000	500,001	(20,600,000)	...	(5,300,000)	...	2,748,437	Industrial, commercial and tourism development	...	800,001	1,948,436	...
								Departmental Summary				
...	**149,176,000**	**(9,800)**	...	...	**(484,880)**	...	**148,681,320**	**Business climate**	**153,134,695**	**(4,453,375)**	...	**159,288,238**
...	**218,655,000**	**(78,380)**	...	...	**(1,392,704)**	...	**217,183,916**	**Innovation**	**272,927,969**	**(55,744,053)**	...	**181,572,353**
								Industrial, commercial and tourism development—				
...	**611,561,000**	**(205,300)**	...	...	**(3,643,531)**	...	**607,712,169**	**Budgetary**	**633,942,404**	**(26,230,235)**	...	**581,270,440**
11,748,436	**16,400,000**	**500,001**	**(20,600,000)**	...	**(5,300,000)**	...	**2,748,437**	**Non-budgetary**	...	**800,001**	**1,948,436**	...
...	**82,222,000**	**42,541**	...	**127,999**	**69,045**	...	**82,461,585**	**Marketing**	**63,642,814**	**18,818,771**	...	**56,121,014**
...	**43,850,995**	**50,942**	**210,936**	**(127,999)**	**284,082**	...	**44,268,956**	**Administration**	**41,720,685**	**2,548,271**	...	**81,806,530**

...	1,105,464,995	(199,997)	210,936	...	(5,167,988)	...	1,100,307,946	**Total Department—** **Budgetary**	1,165,368,567	(65,060,621)	...	1,060,058,575
11,748,436	16,400,000	500,001	(20,600,000)	...	(5,300,000)	...	2,748,437	**Non-budgetary**	...	800,001	1,948,436	...
								Canada Development Corporation				
350,000,000	...	...	(350,000,000)	...	...	...		Non-budgetary Canada Development Corporation		...	...	...
350,000,000	...	...	**(350,000,000)**	...	...	...	...	**Total Program—** **Non-budgetary**	...	...	...	...
								Canadair Financial Corporation Inc.				
...	...	...	...	...	...	...		Operating Activities not required for the current year			...	1,188,166,000
...	...	...	...	...	...	...	...	**Total Program—Budgetary**	...	...	...	**1,188,166,000**
								Cape Breton Development Corporation				
...	29,064,000	...	...	...	...	...	29,064,000	Operating Cape Breton Development Corporation	28,285,203	778,797	...	26,435,853
...	132,497,000	6,600,000	...	...	...	...	139,097,000	Capital Cape Breton Development Corporation	135,597,000	3,500,000	...	93,662,972
22,356,581	...	...	...	...	...	...	22,356,581	Non-budgetary Cape Breton Development Corporation	4,378,797	...	17,977,784	(10,798,825)
...	**161,561,000**	**6,600,000**	...	...	...	...	**168,161,000**	**Total Program—** **Budgetary**	**163,882,203**	**4,278,797**	...	**120,098,825**
22,356,581	...	...	...	...	...	...	**22,356,581**	**Non-budgetary**	**4,378,797**	...	**17,977,784**	**(10,798,825)**
								Eldorado Nuclear Limited				
947,519	...	...	(947,519)	...	...	...		Non-budgetary Eldorado Nuclear Limited			...	...
947,519	...	...	**(947,519)**	...	...	...		**Total Program—** Non-budgetary			...	...
								Federal Business Development Bank				
97,400,000	37,126,000	28,000,000	266,525	...	(37,400,000)	...	125,392,525	Operating Federal Business Development Bank	54,850,855	1,141,670	69,400,000	25,928,598

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Non-budgetary				
1,111,212,416	...	...	...	...	24,112,229	...	1,135,324,645	Federal Business Development Bank	(93,000,000)	...	1,228,324,645	(119,000,000)
								Total Program—				
97,400,000	**37,126,000**	**28,000,000**	**266,525**	...	**(37,400,000)**	...	125,392,525	**Budgetary**	54,850,855	**1,141,670**	**69,400,000**	**25,928,598**
1,111,212,416	...	...	...	...	**24,112,229**	...	1,135,324,645	**Non-budgetary**	(93,000,000)	...	**1,228,324,645**	**(119,000,000)**
								Investment Canada				
								Operating				
...	9,379,445	...	...	...	84,842	...	9,464,287	Investment development	8,755,027	709,260	...	9,850,037
								Capital				
...	24,000	...	...	...	...	...	24,000	Investment development	323,375	(299,375)	...	370,442
...	**9,403,445**	...	...	...	**84,842**	...	9,488,287	**Total Program—Budgetary**	9,078,402	**409,885**	...	**10,228,479**
								The de Havilland Aircraft of Canada, Limited				
								Operating				
...	...	...	...	...	...	...		Activities not required for the current year		...	...	50,000,000
...	...	...	...	...	...	...	...	**Total Program—Budgetary**	...	...	...	**50,000,000**
								Total Ministry—				
97,400,000	**1,313,555,440**	**34,400,003**	**477,461**	...	**(42,483,146)**	...	1,403,349,758	Budgetary	1,393,180,027	**(59,230,269)**	**69,400,000**	**2,454,472,477**
1,496,264,952	**16,400,000**	**500,001**	**(371,547,519)**	...	**18,812,229**	...	1,160,429,663	Non-budgetary	(88,621,203)	**800,001**	**1,248,250,865**	**(129,798,825)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	771,000	...	...	(709,000)	...	62,000	Grants under the Industrial and Regional Development Act	62,000	...	...	169,574
...	1,000,000	...	...	(458,778)	...	541,222	Grants under the Native Economic Development Program	541,222	...	...	829,575
...	500,000	...	...	(13,000)	...	487,000	Grants to non-profit organizations to promote economic co-operation and development	487,000	...	...	268,500
...	6,000	...	...	(1,600)	...	4,400	Grants under the Canada Awards for Excellence Program	4,400	...	...	...
...	...	...	...	52,250	...	52,250	Grant to the Société d'initiative et de développement d'artères commerciales	52,250	...	...	...
...	...	1	...	19,183,440	...	19,183,441	Grant to Baie Verte Mines Inc.	19,183,441	...	...	...
...	...	...	...	1,000,000	...	1,000,000	Grant to Corporation Rendez-Vous '87	1,000,000	...	...	...
...	...	...	...	300,000	...	300,000	Grant to Société zoologique de Saint-Félicien Inc.	300,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year		...	...	10,598,930
...	**2,277,000**	**1**	**...**	**19,353,312**	**...**	**21,630,313**	Total—Grants	**21,630,313**	**...**	**...**	**11,866,579**
							Contributions				
...	220,175,000	10,000,000	...	15,831,091	...	246,006,091	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	275,354,733	(29,348,642)	...	216,013,141
...	164,708,000	...	...	(8,285,695)	...	156,422,305	Contributions under the Defence Industry Productivity Program	169,752,131	(13,329,826)	...	173,721,380
...	193,596,000	...	...	(64,708,139)	...	128,887,861	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces	146,858,218	(17,970,357)	...	174,521,655
...	21,900,000	...	...	(3,912,281)	...	17,987,719	Contributions under the Agricultural and Rural Development Act	18,908,958	(921,239)	...	21,182,509
...	29,000,000	...	...	(15,820,693)	...	13,179,307	Contributions under the Shipbuilding Industry Assistance Program	13,806,658	(627,351)	...	19,884,326
...	14,169,000	...	...	(7,912,465)	...	6,256,535	Contributions under the Western Transportation Industrial Development Program	6,749,307	(492,772)	...	2,353,613
...	3,115,000	...	...	(399,823)	...	2,715,177	Contributions to non-profit organizations and commercial operations in support of tourism	2,736,434	(21,257)	...	2,852,062
...	56,676,000	...	...	(14,357,528)	...	42,318,472	Contributions under the Native Economic Development Program	42,734,904	(416,432)	...	7,326,038
...	...	...	...	87,088	...	87,088	Contributions to non-profit organizations	87,088	...	...	...
...	...	...	...	19,454,593	...	19,454,593	Contributions to The de Havilland Aircraft Canada Ltd	19,454,593	...	...	...
...	...	...	...	19,211,264	...	19,211,264	Contributions under the Petromont Program	19,211,264	...	...	...

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	665,922	...	665,922	Contributions to Service Industries Sector Program	779,246	(113,324)	...	...
...	...	...	...	1,988,151	...	1,988,151	Contributions to Canadian National	1,988,151	...	...	...
...	...	...	...	2,931,017	...	2,931,017	Contributions for outstanding commitments under Special Recovery Capital Projects Program	4,149,726	(1,218,709)	...	14,347,708
...	...	...	...	299,498	...	299,498	Contributions to the Barrie Relief Fund	299,498	...	...	158,717
...	...	...	...	1,170,000	...	1,170,000	Contributions under the Rendez-Vous '87	1,170,000	...	...	...
...	...	...	...	2,796,954	...	2,796,954	Contributions to the Innovation and Entrepreneurs Management Corporation Inc. (TIEM Canada Inc.)	2,796,954	...	...	4,138,000
...	...	...	...	40,000	...	40,000	Contributions to Massachusetts Institute of Technology	40,000	...	...	...
...	...	...	...	120,000	...	120,000	Contributions to SOCCRENT Program	140,059	(20,059)	...	...
...	...	...	...	180,000	...	180,000	Contributions to Newfoundland Labrador Development Corporation	180,000	...	...	...
...	...	...	...	285,898	...	285,898	Contributions to Tourism-Culture Pilot Projects	535,898	(250,000)	...	...
...	...	...	...	125,000	...	125,000	Contributions to Atlantic Provinces Economic Council	125,000	...	...	...
...	...	...	...	220,000	...	220,000	Contributions to Business Opportunities Canada Conferences	220,000	...	...	200,000
...	...	...	...	6,496,032	...	6,496,032	Contributions to Technology Outreach Program	6,616,264	(120,232)	...	...
...	...	...	...	1,300	...	1,300	Contributions to the Atlantic Enterprises Program	1,300	...	...	...
...	...	...	...	60,578	...	60,578	Contributions to the Footwear and Leather Institute of Canada	60,578	...	...	...
...	...	...	...	22,891	...	22,891	Contributions to the Technology Opportunities Europe Program	22,891	...	...	...
...	...	...	...	175,757	...	175,757	Contributions to Tricot Domino	175,757	...	...	...
...	...	...	...	479,709	...	479,709	Contributions under the Think Canadian Program	491,890	(12,181)	...	...
...	...	...	...	185,753	...	185,753	Contributions under the Canada-China Trade Council Program	185,753	...	...	...
...	...	...	...	2,036,632	...	2,036,632	Contributions to Air Bras D'Or Ltd.	2,036,632	...	...	...
...	...	...	...	138,948	...	138,948	Contributions under the World Tourism Organizations Program	138,948	...	...	...
...	72,000,000	...	...	(11,670,068)	...	60,329,932	Contributions under the Canadian Industrial Renewal Regulations	73,188,629	(12,858,697)	...	49,605,077
...	6,393,000	...	...	(4,008,174)	...	2,384,826	Contributions for outstanding commitments under the Industrial and Labour Adjustment Program	3,986,540	(1,601,714)	...	12,031,597
...	5,000,000	...	...	(3,782,522)	...	1,217,478	Contributions to stimulate economic activity in the Cape Breton designated area	1,667,922	(450,444)	...	...
...	50,500,000	(10,500,000)	...	...	(2,939,827)	37,060,173	(S) Liabilities under the Small Businesses Loans Act	37,060,173	...	...	43,827,440

...	8,000,000	...	...	...	(4,178,700)	3,821,300	(S) Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	3,821,300	...	...	24,573,930
...	...	...	...	40,500,000	...	40,500,000	Contribution to Marine Industries Limited	40,500,000	...	...	...
...	...	...	...	10,292,000	...	10,292,000	Contributions to Canadair Financial Corporation	2,295,984	7,996,016	...	7,773,250
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	17,303,495
...	**845,232,000**	**(500,000)**	**...**	**(9,061,312)**	**(7,118,527)**	**828,552,161**	Total—Contributions	**900,329,381**	**(71,777,220)**	**...**	**791,813,938**
...	**847,509,000**	**(499,999)**	**...**	**10,292,000**	**(7,118,527)**	**850,182,474**	**Total Department**	**921,959,694**	**(71,777,220)**	**...**	**803,680,517**
...	**847,509,000**	**(499,999)**	**...**	**10,292,000**	**(7,118,527)**	**850,182,474**	**Total Ministry**	**921,959,694**	**(71,777,220)**	**...**	**803,680,517**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Cape Breton Development Corporation Loan repayments. (Net)	...	...	10,798,825
Total Program—Non-budgetary	**...**	**...**	**10,798,825**
Federal Business Development Bank			
Non-budgetary (respendable receipts)			
Federal Business Development Bank Loan repayments. (Net)	...	93,000,000	119,000,000
Total Program—Non-budgetary	**...**	**93,000,000**	**119,000,000**
Total Ministry—Non-budgetary	**...**	**93,000,000**	**129,798,825**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Federal Business Development Bank	10,172,264	20,676,170
Teleglobe Canada— Interest	120,919	186,220
Dividends	...	188,058,000
Atlantic Development Board carry-over projects	458,870	430,166
Atlantic Provinces Power Development Act	11,725,856	12,053,746
Special areas and highways agreement	21,071,853	21,756,455
Mainland Investments Limited	70,000	105,000
Comprehensive development plan agreement	900,352	913,311
Newfoundland and Labrador Development Corporation Limited	23,777	2,625,000
Canadian defence industry		498,787
Enterprise development program	150,644	186,957
Industrial and regional development program	109,721	345,378
Other accounts—		
Eldorado Nuclear Limited	1,198,595	1,198,595
Baie Verte Mines	6,201,477	...
	52,204,328	249,033,985
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	65,436,507	44,951,022
Adjustment to prior year's Payables at Year End (PAYE)	7,800,355	8,585,448
	73,236,862	53,536,470
Services and service fees—		
Loan guarantee fees	9,767,166	9,733,508
Access to information fees	522	1,266
Tourism research information	9,778	...
	9,777,466	9,734,774
Other non-tax revenue—		
Agriculture and Rural Development Act (ARDA)—Projects and miscellaneous recoveries	2,147,103	4,452,233
Premium, discount and exchange	723	2,780
	2,147,826	4,455,013
Total Department	**137,366,482**	**316,760,242**

	Current year	Previous year
	$	$
Investment Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	91,456	13,812
Adjustment to prior year's Payables at Year End (PAYE)	234,703	700
	326,159	14,512
Services and service fees	65	45
Total Program	326,224	**14,557**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	52,204,328	**249,033,985**
Refunds of previous years' expenditure	73,563,021	**53,550,982**
Services and service fees	9,777,531	**9,734,819**
Other non-tax revenue	2,147,826	**4,455,013**
Total Ministry	**137,692,706**	**316,774,799**

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[1] Interest unless otherwise indicated.

SECTION 22

1986-87
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada

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Ministry of State

Objective

To encourage the development and use of science and technology in support of national goals.

Activity Description

Policy Development
Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

National Research Council of Canada

Scientific and Industrial Research Program

Objective

To create and to acquire scientific, engineering and technical knowledge and information; and to promote and to provide for their use in meeting Canadian needs for economic, regional and social development.

Activity Description

National Competence in the Natural Sciences and Engineering
Research undertaken to build and maintain national competence in the natural sciences and engineering, to acquire knowledge and to gain the understanding that is essential to future applications in science and technology.

Research on Problems of Economic and Social Importance
Performance and promotion of research and development aimed at the solution of problems of economic and social importance including building and construction, energy, environmental quality, food, health, public safety and transportation.

Research in Direct Support of Industrial Innovation and Development
Performance and promotion of research, development and related activities for the advancement of technology required for industrial development, including technology transfer, financial assistance, co-operative projects and technical services aimed directly at strengthening the research, development and innovative capacity of industry in Canada.

National Facilities
Provision of national research and development facilities as a service to industry, governments and universities.

Research and Services Related to Physical Standards
Research and services in the field of physical standards, including support of national and international activities.

Scientific and Technical Information
Selection, acquisition, analysis, storage, retrieval and transfer of published and machine readable scientific and technical information; development of validated scientific numeric data; implementation and maintenance of a Canadian network of scientific and technical information services; development of procedures, processes and standards for inter-system exchanges with other national and international networks and services; enhancement of these processes by the application of technology to improve efficiency and productivity; publication of the Canadian Journals of Research.

Administrative and Special Support Services
Administrative support including financial and personnel services; special services including operation and maintenance of National Research Council buildings and facilities, central computer services; all services for programs of the Council; and grants in support of international scientific affiliations.

Natural Sciences and Engineering Research Council

Objective

To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Activity Description

Grants and Scholarships
Grants and scholarships awarded to selected individuals and groups in support of research, highly qualified manpower training and research-related activities.

Administration
Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations
Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Ministry of State				
...	9,799,000	...	...	9,799,000	1	Operating expenditures				
...	...	1,515,000	...	1,515,000	1a	Transfer of $500,000 from Science and Technology Vote 5				
...	...	...	500,000	500,000		Transfer from Vote 5				
...	9,799,000	1,515,000	500,000	11,814,000		Total—Vote 1	11,534,973	279,027	...	8,659,697
...	9,294,000	...	...	9,294,000	5	Grants and contributions				
...	...	1	...	1	5c	Grants and contributions				
...	...	...	(500,000)	(500,000)		Transfer to Vote 1				
...	9,294,000	1	(500,000)	8,794,001		Total—Vote 5	3,898,706	4,895,295	...	3,518,232
...	40,000	...	1,098	41,098	(S)	Minister of State for Science and Technology—Salary and motor car allowance	41,098	...	...	39,530
...	840,000	...	91,000	931,000	(S)	Contributions to employee benefit plans	931,000	...	...	665,000
...	**19,973,000**	**1,515,001**	**92,098**	**21,580,099**		**Total Ministry of State—Budgetary**	**16,405,777**	**5,174,322**	**...**	**12,882,459**
						National Research Council of Canada				
						Scientific and Industrial Research Program				
...	216,398,000	...	...	216,398,000	10	Operating expenditures				
...	...	...	6,739,743	6,739,743		Transfer from TB Vote 5(1)				
...	...	...	(6,359,000)	(6,359,000)		Transfer to Vote 15				
...	216,398,000	...	380,743	216,778,743		Total—Vote 10	216,647,462	131,281	...	206,977,787
...	54,868,000	...	...	54,868,000	15	Capital expenditures				
...	...	1,891,000	...	1,891,000	15a	Transfer of $6,359,000 from Science and Technology Vote 10				
...	...	4,245,000	...	4,245,000	15c	Capital expenditures				
...	...	...	6,359,000	6,359,000		Transfer from Vote 10				
...	54,868,000	6,136,000	6,359,000	67,363,000		Total—Vote 15	67,302,908	60,092	...	76,710,424
...	108,038,000	...	...	108,038,000	20	Grants and contributions				
...	...	1,000,000	...	1,000,000	20a	Grants and contributions				
...	...	1,880,000	...	1,880,000	20c	Grants and contributions				
...	108,038,000	2,880,000	...	110,918,000		Total—Vote 20	107,836,876	3,081,124	...	112,926,632
...	19,010,000	...	2,062,000	21,072,000	(S)	Contributions to employee benefit plans	21,072,000	...	...	20,406,000
...	**398,314,000**	**9,016,000**	**8,801,743**	**416,131,743**		**Total Program—Budgetary**	**412,859,246**	**3,272,497**	**...**	**417,020,843**

						Natural Sciences and Engineering Research Council				
...	12,273,000	...	...	12,273,000	25	Operating expenditures				
...	...	...	(836,000)	(836,000)		Transfer to Vote 30				
...	12,273,000	...	(836,000)	11,437,000		Total—Vote 25	10,954,093	482,907	...	10,471,751
...	300,790,000	...	...	300,790,000	30	Grants				
...	...	6,442,500	...	6,442,500	30c	Transfer of $836,000 from Science and Technology Vote 25				
...	...	...	836,000	836,000		Transfer from Vote 25				
...	300,790,000	6,442,500	836,000	308,068,500		Total—Vote 30	308,064,623	3,877	...	298,975,864
...	687,000	...	86,000	773,000	(S)	Contributions to employee benefit plans	773,000	...	...	749,000
...	**313,750,000**	**6,442,500**	**86,000**	320,278,500		**Total Program—Budgetary**	319,791,716	**486,784**	**...**	**310,196,615**
						Science Council of Canada				
...	2,388,000	...	...	2,388,000	35	Program expenditures				
...	...	...	13,000	13,000		Transfer from: TB Vote 5[1]				
...	...	...	3,600	3,600		TB Vote 10[1]				
...	2,388,000	...	16,600	2,404,600		Total—Vote 35	2,403,508	1,092	...	3,888,964
...	200,000	...	22,000	222,000	(S)	Contributions to employee benefit plans	222,000	...	...	413,000
...	**2,588,000**	**...**	**38,600**	2,626,600		**Total Program—Budgetary**	2,625,508	**1,092**	**...**	**4,301,964**
...	**734,625,000**	**16,973,501**	**9,018,441**	760,616,942		Total Ministry—Budgetary	751,682,247	**8,934,695**	**...**	**744,401,881**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

[1] **Treasury Board Vote 5—Government contingencies.**
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Ministry of State				
								Operating				
...	10,652,000	1,380,000	...	500,000	92,098	...	12,624,098	Policy development	11,864,390	759,708	...	8,780,176
								Capital				
...	27,000	135,000	...	...	...	...	162,000	Policy development	642,681	(480,681)	...	584,051
								Transfer payments				
...	9,294,000	1	...	(500,000)	...	...	8,794,001	Policy development	3,898,706	4,895,295	...	3,518,232
...	**19,973,000**	**1,515,001**	**...**	**...**	**92,098**	**...**	**21,580,099**	**Total Ministry of State—Budgetary**	**16,405,777**	**5,174,322**	**...**	**12,882,459**
								National Research Council of Canada				
								Scientific and Industrial Research Program				
								Operating				
...	39,784,000	...	1,225,285	(1,086,000)	248,000	(193,000)	39,978,285	National competence in the natural sciences and engineering	38,213,273	1,765,012	...	36,620,037
...	35,396,000	...	1,133,625	(865,000)	(31,000)	(968,000)	34,665,625	Research on problems of economic and social importance	32,382,181	2,283,444	...	37,135,038
...	71,532,000	...	2,175,589	(8,000)	1,307,000	(1,661,000)	73,345,589	Research in direct support of industrial innovation and development	78,890,761	(5,545,172)	...	68,700,069
...	19,851,000	...	483,914	(832,000)	125,000	(3,190,000)	16,437,914	National facilities	21,499,932	(5,062,018)	...	21,011,021
...	8,452,000	...	316,768	(102,000)	2,000	(266,000)	8,402,768	Research and services related to physical standards	7,792,740	610,028	...	6,773,007
...	29,467,000	...	396,297	(1,000,000)	138,000	(4,403,000)	24,598,297	Scientific and technical information	23,006,546	1,591,751	...	20,988,578
...	46,512,000	...	1,008,265	(2,466,000)	273,000	(4,905,000)	40,422,265	Administrative and special support services	35,934,029	4,488,236	...	36,156,037
...	(15,586,000)	...	...	...	...	15,586,000		Revenue credited to the vote		...	...	...
...	235,408,000	...	6,739,743	(6,359,000)	2,062,000	...	237,850,743	Total—Operating	237,719,462	131,281	...	227,383,787
								Capital				
...	6,509,000	...	...	...	...	...	6,509,000	National competence in the natural sciences and engineering	5,500,975	1,008,025	...	4,095,006
...	4,116,000	...	...	...	...	(42,000)	4,074,000	Research on problems of economic and social importance	2,403,988	1,670,012	...	3,767,005
...	20,377,000	6,136,000	...	6,359,000	...	(42,000)	32,830,000	Research in direct support of industrial innovation and development	40,114,813	(7,284,813)	...	46,265,062

...	20,542,000					(126,000)	20,416,000	National facilities	13,858,935	6,557,065	...	19,184,026
...	2,096,000						2,096,000	Research and services related to physical standards	994,995	1,101,005	...	1,659,002
...	129,000						129,000	Scientific and technical information	350,221	(221,221)	...	192,321
...	1,309,000				...		1,309,000	Administrative and special support services	4,078,981	(2,769,981)	...	1,548,002
...	(210,000)					210,000		Revenue credited to the vote		...		...
...	54,868,000	6,136,000		6,359,000	...	...	67,363,000	Total—Capital	67,302,908	60,092	...	76,710,424
								Transfer payments				
...	44,000			68,000			112,000	National competence in the natural sciences and engineering	111,538	462	...	82,485
...	2,667,000			1,078,000	...		3,745,000	Research on problems of economic and social importance	3,720,066	24,934	...	9,165,994
...	71,370,000	2,845,000		494,000			74,709,000	Research in direct support of industrial innovation and development	71,723,431	2,985,569	...	71,947,871
...	30,643,000			(1,940,000)			28,703,000	National facilities	28,694,876	8,124	...	29,139,565
...	78,000						78,000	Scientific and technical information	78,000	...	...	78,000
...	3,236,000	35,000		300,000			3,571,000	Administrative and special support services	3,508,965	62,035	...	2,512,717
...	108,038,000	2,880,000		...			110,918,000	Total—Transfer payments	107,836,876	3,081,124	...	112,926,632
								Program Summary				
...	**46,144,000**	**...**	**1,225,285**	**(1,018,000)**	**248,000**	**...**	**46,599,285**	**National competence in the natural sciences and engineering**	**43,825,786**	**2,773,499**	**...**	**40,797,528**
...	**41,169,000**	**...**	**1,133,625**	**213,000**	**(31,000)**	**...**	**42,484,625**	**Research on problems of economic and social importance**	**38,506,235**	**3,978,390**	**...**	**50,068,037**
...	**161,576,000**	**8,981,000**	**2,175,589**	**6,845,000**	**1,307,000**	**...**	**180,884,589**	**Research in direct support of industrial innovation and development**	**190,729,005**	**(9,844,416)**	**...**	**186,913,002**
...	**67,720,000**	**...**	**483,914**	**(2,772,000)**	**125,000**	**...**	**65,556,914**	**National facilities**	**64,053,743**	**1,503,171**	**...**	**69,334,612**
...	**10,282,000**	**...**	**316,768**	**(102,000)**	**2,000**	**...**	**10,498,768**	**Research and services related to physical standards**	**8,787,735**	**1,711,033**	**...**	**8,432,009**
...	**25,271,000**	**...**	**396,297**	**(1,000,000)**	**138,000**	**...**	**24,805,297**	**Scientific and technical information**	**23,434,767**	**1,370,530**	**...**	**21,258,899**
...	**46,152,000**	**35,000**	**1,008,265**	**(2,166,000)**	**273,000**	**...**	**45,302,265**	**Administrative and special support services**	**43,521,975**	**1,780,290**	**...**	**40,216,756**
...	**398,314,000**	**9,016,000**	**6,739,743**	**...**	**2,062,000**	**...**	**416,131,743**	**Total Program—Budgetary**	**412,859,246**	**3,272,497**	**...**	**417,020,843**
								Natural Sciences and Engineering Research Council				
								Operating				
...	12,245,000			(836,000)	86,000		11,495,000	Administration	11,302,849	192,151	...	10,851,105
								Capital				
...	715,000						715,000	Administration	424,244	290,756	...	369,646
								Transfer payments				
...	300,790,000	6,442,500		836,000			308,068,500	Grants and scholarships	308,064,623	3,877	...	298,975,864

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	300,790,000	6,442,500	...	836,000	...	...	308,068,500	**Grants and scholarships**	308,064,623	3,877	...	298,975,864
...	12,960,000	...	...	(836,000)	86,000	...	12,210,000	**Administration**	11,727,093	482,907	...	11,220,751
—	313,750,000	6,442,500	—	—	86,000	—	320,278,500	**Total Program—Budgetary**	319,791,716	486,784	—	318,196,615
								Science Council of Canada				
								Operating				
...	2,583,000	...	16,600	...	22,000	...	2,621,600	Operations	2,621,218	382	...	4,282,456
								Capital				
...	5,000	...	...	...	...	...	5,000	Operations	4,290	710	...	19,508
...	2,588,000	...	16,600	...	22,000	...	2,626,600	**Total Program—Budgetary**	2,625,508	1,092	...	4,301,964
...	734,625,000	16,973,501	6,756,343	...	2,262,098	...	760,616,942	Total Ministry—Budgetary	751,682,247	8,934,695	...	744,401,881

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Ministry of State				
							Grants				
							Policy development				
...	5,000,000	1	...	(325,000)	...	4,675,001	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology	1,213,568	3,461,433	...	150,000
...	2,100,000	...	...	(175,000)	...	1,925,000	Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology	491,138	1,433,862	...	1,244,232
...	**7,100,000**	**1**	**...**	**(500,000)**	**...**	**6,600,001**	Total—Grants	**1,704,706**	**4,895,295**	**...**	**1,394,232**
							Contributions				
							Policy development				
...	**2,194,000**	**...**	**...**	**...**	**...**	**2,194,000**	Contribution to cover the cost of participation by Canada in the program of the European Space Agency	**2,194,000**	**...**	**...**	**2,124,000**
...	**9,294,000**	**1**	**...**	**(500,000)**	**...**	**8,794,001**	**Total Ministry of State**	**3,898,706**	**4,895,295**	**...**	**3,518,232**
							National Research Council of Canada				
							Scientific and Industrial Research Program				
							Grants				
							Administrative and special support services				
...	583,000	35,000	...	...	...	618,000	International affiliations	585,974	32,026	...	500,217
...	2,593,000	...	...	...	...	2,593,000	Grants to municipalities in accordance with the Municipal Grants Act	2,593,000	...	...	1,969,000
...	**3,176,000**	**35,000**	**...**	**...**	**...**	**3,211,000**	Total—Grants	**3,178,974**	**32,026**	**...**	**2,469,217**
							Contributions				
							National competence in the natural sciences and engineering				
...	44,000	...	...	18,000	...	62,000	Centre européen pour la recherche nucléaire	61,538	462	...	82,485
...	...	...	...	50,000	...	50,000	Sudbury Neutrino Observatory	50,000	...	...	...
...	44,000	...	...	68,000	...	112,000		111,538	462	...	82,485

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Research on problems of economic and social importance				
...	2,026,000	...	...	(589,000)	...	1,437,000	Institut de recherche d'Hydro-Québec—Magnetic confinement fusion research and development program	1,436,708	292	...	6,760,000
...	200,000	...	...	...	...	200,000	The Institute of Man and Resources for operation of the Atlantic Wind Test Site	175,378	24,622	...	194,994
...	...	...	...	1,650,000	...	1,650,000	Fusion—Research and development	1,649,980	20	...	...
...	...	...	...	17,000	...	17,000	Air Infiltration Centre	17,000	...	...	...
...	232,000	...	...	...	...	232,000	Manitoba HVDC Research Centre—High Voltage DC Transmission on Nelson River	232,000	...	...	347,000
...	209,000	...	...	...	...	209,000	Canadian Rehabilitation Council for the Disabled	209,000	...	...	209,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,655,000
...	2,667,000	...	...	1,078,000	...	3,745,000		3,720,066	24,934	...	9,165,994
							Research in direct support of industrial innovation and development				
...	37,459,000	1,845,000	...	(7,226,000)	...	32,078,000	Assistance toward applied research and improvements in technology to Canadian industry	31,227,526	850,474	...	37,246,655
...	8,110,000	...	...	4,295,000	...	12,405,000	Contributions to organizations to provide advisory services, technological and research assistance to Canadian industry	12,025,737	379,263	...	7,614,373
...	22,897,000	...	...	2,012,000	...	24,909,000	Program for Industry—Laboratory Projects	23,589,045	1,319,955	...	21,644,434
...	904,000	...	...	1,066,000	...	1,970,000	Institut de recherche d'Hydro-Québec—Large capacity vertical axis wind turbine program	1,965,354	4,646	...	4,548,000
...	1,500,000	1,000,000	...	(1,200,000)	...	1,300,000	Contributions to extramural performers under biotechnology research program	938,774	361,226	...	894,409
...	500,000	...	...	(445,000)	...	55,000	National Manufacturing Technology Information Centre and Network	...	55,000	...	...
...	...	...	...	1,992,000	...	1,992,000	National Optics Institute	1,976,995	15,005	...	...
...	71,370,000	2,845,000	...	494,000	...	74,709,000		71,723,431	2,985,569	...	71,947,871
							National facilities				
...	2,547,000	...	...	60,000	...	2,607,000	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,602,030	4,970	...	2,424,565
...	28,096,000	...	...	(2,000,000)	...	26,096,000	Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	26,092,846	3,154	...	26,715,000
...	30,643,000	...	...	(1,940,000)	...	28,703,000		28,694,876	8,124	...	29,139,565

...	78,000	...	...	...	..	78,000	Scientific and technical information Canadian Film Institute	78,000			78,000
							Administrative and special support services				
...	60,000	...	...	..		60,000	Support of scientific and engineering conferences	29,991	30,009		43,500
...	...	...	...	300,000	...	300,000	Regional Municipality of Ottawa-Carleton	300,000			...
...	60,000	...	...	300,000	.	360,000		329,991	30,009		43,500
...	**104,862,000**	**2,845,000**	...	...	...	**107,707,000**	Total—Contributions	104,657,902	**3,049,098**	...	**110,457,415**
							Program Summary by Activity				
...	**44,000**	...	...	**68,000**	...	112,000	**National competence in the natural sciences and engineering**	111,538	**462**	...	**82,485**
...	**2,667,000**	...	...	**1,078,000**	...	3,745,000	**Research on problems of economic and social importance**	3,720,066	**24,934**	...	9,165,994
...	**71,370,000**	**2,845,000**	...	**494,000**	...	74,709,000	**Research in direct support of industrial innovation and development**	71,723,431	**2,985,569**	...	**71,947,871**
...	**30,643,000**	...	...	**(1,940,000)**	...	28,703,000	**National facilities**	28,694,876	**8,124**	...	**29,139,565**
...	**78,000**	...	...	...	...	78,000	**Scientific and technical information**	78,000	...	...	**78,000**
...	**3,236,000**	**35,000**	...	**300,000**	...	3,571,000	**Administrative and special support services**	3,508,965	**62,035**	...	**2,512,717**
—	**108,038,000**	**2,880,000**	...	...	...	**110,918,000**	**Total Program**	107,836,876	**3,081,124**	...	**112,926,632**
							Natural Sciences and Engineering Research Council				
							Grants				
							Grants and scholarships				
...	300,790,000	6,442,500	...	836,000	...	308,068,500	Grants and scholarships	308,064,623	3,877		298,975,864
...	**300,790,000**	**6,442,500**	...	**836,000**	...	**308,068,500**	**Total Program**	308,064,623	**3,877**	...	**298,975,864**
...	**418,122,000**	**9,322,501**	...	**336,000**	...	**427,780,501**	Total Ministry	419,800,205	**7,980,296**	...	**415,420,728**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	**Actual**
	$	$	$
National Research Council of Canada			
Scientific and Industrial Research Program			
Budgetary (respendable revenues)			
National competence in the natural sciences and engineering			
Testing and other scientific services	193,000	125,697	199,997
Research on problems of economic and social importance			
Testing and other scientific services	1,010,000	1,837,792	909,986
Research in direct support of industrial innovation and development			
Testing and other scientific services	1,703,000	3,448,175	2,336,961
National facilities			
Testing and other scientific services	3,316,000	1,657,050	1,324,964
Research and services related to physical standards			
Standardization services	266,000	476,254	317,996
Scientific and technical information			
Proceeds from sales of Canadian journals of research and other publications	4,403,000	3,362,229	2,234,442
Services			
Canadian on-line inquiry	...	786,897	566,753
Canadian selective dissemination of information	...	530,748	581,703
Inter-library loan	...	815,739	968,462
Health Sciences Resource Centre	...	745,492	570,680
Reference	...	23,751	37,025
Other	...	158,574	68,881
Administrative and special support services			
Computational services to the National Library and others. Conference registration fees and miscellaneous revenues	4,905,000	10,261,934	4,872,105
Total Program—Budgetary	**15,796,000**	**24,230,332**	**14,989,955**
Total Ministry—Budgetary	**15,796,000**	**24,230,332**	**14,989,955**

Revenue

	Current year	**Previous year**
	$	$
Ministry of State		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	8,646	7,893
Adjustment to prior year's Payables at Year End (PAYE)	172	...
	8,818	7,893
Other non-tax revenue	501	...
Total Ministry of State	9,319	**7,893**
National Research Council of Canada		
Scientific and Industrial Research Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	278,955	574,588
Adjustment to prior year's Payables at Year End (PAYE)	1,024,238	841,170
Outstanding prepayments from other department	61,769	...
	1,364,962	1,415,758
Other non-tax revenue—		
Sundries	50,719	57,077
Total Program	**1,415,681**	**1,472,835**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Natural Sciences and Engineering Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditures—		
Repayment of grants and scholarships	667,169	549,814
Adjustment to prior year's Payables at Year End (PAYE)	40,271	2,114
Miscellaneous	146	885
	707,586	552,813
Services and service fees	5	...
Other non-tax revenue	1	...
Total Program	707,592	552,813
Science Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure		143
Total Program	...	143
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,081,366	1,976,607
Services and service fees	5	...
Other non-tax revenue	51,221	57,077
Total Ministry	2,132,592	2,033,684

SECTION 23

1986-87
PUBLIC ACCOUNTS

Secretary of State

Department
Advisory Council
  on the Status of Women
Public Service Commission
Social Sciences and Humanities
  Research Council
Status of Women—Office of the Co-ordinator

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Revenue	23.16

Department

Objective

To enhance, among present and future Canadians, a sense of belonging to the country by promoting full citizenship and increasing opportunities for participating fully in either official language in the educational, economic, social and multicultural aspects of life in Canada.

Activity Description

Official Languages—Education
Financial assistance to the provinces and territories for minority official language education and second official language instruction at all levels of the education system, including Summer Language Bursaries, Official Language Monitors, fellowships to post-secondary students as well as scholarships through the Queen Elizabeth Endowment Fund, financial assistance to institutions, associations, and organizations for the compilation and dissemination of information on, or the development of teaching techniques related to, minority official language and second official language instruction.

Official Languages—Promotion
Promotion of the equal status of both official languages among Canadians; provision of financial and technical assistance to organizations seeking to assert the equal status of both official languages and the adoption of bilingualism policies; provision of financial and technical assistance to institutions, businesses and organizations in the non-federal public sector and the private sector to develop institutions and provide services in the language of official minority language communities.

Official Languages—Services
Provision of translation, interpretation and terminology services in all languages to Parliament, the Cabinet, the Public Service and the judiciary, and to all agencies created by Parliament or the Governor in Council; coordination and management of the development of language services and terminological research and information; coordination and development of policies and projects to support the Program.

Education Support
Coordination and development of federal Government policies and programs in the field of education; administration of post-secondary education payments to the provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (1977); administration of the Canada Student Loans Act (1964) including interest payments to provinces and interest relief to unemployed borrowers; cooperation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational forums and activities.

Citizenship Registration and Promotion
Provision of services and facilities, for the granting and proof of Canadian citizenship and promotion of the concept of Canadian citizenship through activities designed to provide an appreciation of its value and encourage its acquisition and retention.

Citizenship Development
Provision of financial assistance and technical and advisory services to individuals, voluntary organizations and public and private institutions for the purpose of enabling Canadians to realize their full potential for individual and group action, and encouraging them to assert and strengthen their cultural identity, to identify the problems facing them, to meet challenges and take advantage of opportunities and finally to join institutions and governments in finding solutions and in developing a social, cultural, economic, and political environment which responds to their needs and aspirations. Attention currently focuses on women, natives, the handicapped, and youth. Promotion and coordination, at the federal level as well as with institutions and the private sector, on specific social issues to stimulate changes in social attitudes and reduce discriminatory barriers.

Multiculturalism
Provides the operational focus within the federal Government for the 1971 Multiculturalism Policy; initiation and coordination of related programs and initiatives in co-operation with other federal departments and agencies, and with other levels of government and the private sector; promotional activities designed to increase public awareness of and appreciation for Canada's racial and cultural diversity, and of the multiculturalism policy objectives; provision of financial assistance, to groups, institutions, and individuals for activities undertaken in support of federal Multiculturalism Policy objectives.

Canadian Culture
Promotion of knowledge and understanding of Canada, its culture, history and traditions. Promotion of participation by Canadians in events of national significance such as the Canada Day celebrations. Organization of royal visits and administration of responsibilities related to the Crown and to state protocol.

Human Rights
Promotion of human rights in all sectors of Canadian society through organization of and participation in seminars and conferences on human rights at governmental and non-governmental levels; preparation and dissemination of resource materials; advice on human rights aspects of policies, programs and other measures being developed by Government departments, agencies, and a variety of organizations; financial assistance in support of the human rights initiatives of voluntary and non-governmental organizations and of individuals; financial assistance for the pursuit of test cases involving language rights included in the Canadian Constitution and challenges to federal legislation and policies under the Canadian Charter of Rights and Freedoms; federal-provincial-territorial coordination and report preparation with respect to implementation of Canada's domestic and international human rights responsibilities.

Regional Operations
Management of all departmental activities in all regions of the country, giving particular attention to the specific needs of each region; representation of regional interests to private and public agencies; representation of departmental interests in the regions; management of a national network of regional offices, including regional Citizenship courts.

Administration
Provision of executive direction through the offices of the Secretary of State, the Minister of State for Multiculturalism, the Minister of State for Youth, the Under Secretary of State; coordination of policy development and research; development and implementation of management policies and systems and provision of services in the areas of planning, management information, finance, administration, communications, corporate support, personnel and legal services: includes the program evaluation, internal audit and management improvement functions.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interest and concern to women.

Activity Description

Advisory Council on the Status of Women
Recommends to the Government legislation and programs to improve the status of women; researches matters pertaining to the status of women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the status of women.

Public Service Commission

Objective

To ensure that the needs of the Public Service for qualified people are continuously met in accordance with the Public Service Employment Act, specifically by means of selection processes based on merit; and in accordance with the agreements with the Treasury Board of Canada on roles and responsibilities in personnel management, to improve the occupational competence of Public Service employees and enable them to use their second official language in the performance of the duties of their present or future positions and to promote the equitable participation of under-represented groups in the Public Service.

Activity Description

Management Category Programs
The Management Category Programs activity includes the provision of central/specialized services specifically aimed at the resourcing of the management cadre; the review, development and implementation of relevant policies; the administration of organizational enrichment and career development programs aimed at fulfilling the needs and requirements of the Public Service, Canadian institutions and/or foreign organizations; and secretariat and other co-ordination functions to assist executives and senior managers with high potential in the establishment of individual career paths linked to the needs of the Public Service, and to advise senior officials from departments to facilitate deployment of individuals in the Category.

Non-Management Category Staffing Programs
The Non-Management Category Staffing Programs activity encompasses the administration of the Public Service Employment Act and Regulations; the establishment of staffing policies and procedures; establishment of selection standards including language selection standards and related tests and administrative procedures for all departments under the PSEA for all occupational groups and categories with the exception of the Management Category; the recruitment and referral of external candidates; the performance of staffing services for Non-Management category positions not delegated to departments; administration of programs for the re-appointment of persons

benefitting from a statutory or administrative priority; support to departmental staffing activities to ensure application of the PSEA and Regulations; co-ordination of those parts of the Official Languages Program for which the PSC is responsible; and the administration of equal opportunity and affirmative action programs to promote the participation of underrepresented groups in the Public Service, i.e., natives, women and handicapped persons.

Audit

The Audit activity involves the examination of the management of staffing and other personnel management systems, including the assessment of the effectiveness and impact of policies, practices, procedures and regulations on these systems. Audits are carried out on a cyclical basis in all departments and agencies that come under the Public Service Employment Act (PSEA). The results are used by the Commission to improve its policies and practices and to determine the content and duration of the instruments for delegation of staffing authority and to account to Parliament each year on the state of staffing delegation under Section 45 of the PSEA and by the Treasury Board of Canada to assess the departmental administration of personnel management policies and systems.

Appeals and Investigations

The Appeals and Investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the Public Service Employment Act and Regulations in such matters as appointments, demotion and release. In addition, complaints of alleged irregularities in staffing processes and inequitable treatment in the work place are investigated. Training, advice and assistance are provided to departments on all of the foregoing matters.

Language Training

The Language Training activity provides language courses in both official languages and related specialized and technical services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service, and occasionally those of outside clients (e.g. judges, RCMP, etc.). The language courses enable students to achieve or further develop their required language proficiency. The specialized and technical services, for their part, allow the federal Public Service to have language training programs which best suit its training needs.

Staff Development and Training

The Staff Development and Training activity provides executive, managerial, supervisory and professional training and training services to federal public servants across Canada in response to Treasury Board policies and departmental demand. It provides courses and training events designed to meet the job-related training requirements of departments and a range of advisory, informational and co-ordinating services related to training.

Administration

The Administration activity includes the activities of the Chairman and Commissioners who establish overall Commission policy in conformance with the Public Service Employment Act and provide overall direction to Commission activities. Two types of support are provided to the Chairman and Commissioners in the execution of their activities: first, the provision of support services toward the attainment of PSC objectives through corporate policy and strategic planning, the administration of specific statutory requirements, and the publication of the PSC annual report; secondly, the delivery of specialized services to the organization in the areas of personnel, finance, EDP, administration, public affairs, corporate management systems and evaluation and audit; the provision of support to ensure that the PSC's resources are acquired, utilized, controlled and disposed of effectively and efficiently and that PSC management policies and systems are consistent with central agency policy.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and Scholarships
Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration
Operations in support of the granting process.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator
The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of his mandate; the provision of information and liaison services in respect of Government programs and policies concerning the status of women.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	173,906,000	...	...	173,906,000	1	**Operating expenditures**				
...	...	...	111,300	111,300		**Transfer from TB Vote 10(1)**				
...	...	...	(414,800)	(414,800)		**Transfer to Vote 5**				
...	173,906,000	...	(303,500)	173,602,500		Total—Vote 1	170,225,664	3,376,836	...	165,284,321
...	367,258,000	...	...	367,258,000	5	**Grants and contributions**				
...	...	4,978,000	...	4,978,000	5a	**Grants and contributions**				
...	...	590,200	...	590,200	5c	**Transfer of $414,800 from Secretary of State Vote 1**				
...	...	...	414,800	414,800		**Transfer from Vote 1**				
...	367,258,000	5,568,200	414,800	373,241,000		Total—Vote 5	372,801,327	439,673	...	382,113,091
...	40,000	...	1,098	41,098	(S)	Secretary of State—Salary and motor car allowance	41,098	...	...	39,530
...	2,380,000,000	(116,000,000)	(31,704,000)	2,232,296,000	(S)	Post-secondary education payments to provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	2,232,296,000	...	...	2,277,795,375
...	304,248,000	42,966,000	4,036,058	351,250,058	(S)	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	351,250,058	...	...	285,512,763
...	463,000	...	258,518	721,518	(S)	Salaries of the Lieutenant-Governors (Salaries Act)	721,518	...	...	696,641
...	115,000	...	7,099	122,099	(S)	Payments under Lieutenant-Governors Superannuation Act	122,099	...	...	115,202
...	35,000	...	18,739	53,739	(S)	Supplementary retirement benefits—Former Lieutenant-Governors	53,739	...	...	45,106
...	15,491,000	...	1,680,000	17,171,000	(S)	Contributions to employee benefit plans	17,171,000	...	...	17,021,000
...	**3,241,556,000**	**(67,465,800)**	**(25,591,188)**	3,148,499,012		**Total Department—Budgetary**	3,144,682,503	**3,816,509**	**...**	**3,128,623,029**
						Advisory Council on the Status of Women				
...	2,447,000	...	...	2,447,000	10	Program expenditures				
...	...	60,000	...	60,000	10c	Program expenditures				
...	2,447,000	60,000	...	2,507,000		Total—Vote 10	2,506,620	380	...	2,424,676
...	**2,447,000**	**60,000**	**...**	2,507,000		**Total Program—Budgetary**	2,506,620	**380**	**...**	**2,424,676**

						Public Service Commission				
...	111,981,000	...	...	111,981,000	15	Program expenditures				
...	...	...	6,347,000	6,347,000		Transfer from: TB Vote 5[1]				
...	...	...	48,800	48,800		TB Vote 10[1]				
...	111,981,000	...	6,395,800	118,376,800		Total—Vote 15	111,345,790	7,031,010	...	104,660,610
...	12,040,000	...	1,306,000	13,346,000	(S)	Contributions to employee benefit plans	13,346,000	...	...	13,391,000
9,292,495	(178,000)	...	178,000	9,292,495	(S)	Staff Development and Training Revolving Fund	157,014	...	9,135,481	(708,816)
9,292,495	**123,843,000**	**...**	**7,879,800**	**141,015,295**		**Total Program—Budgetary**	**124,848,804**	**7,031,010**	**9,135,481**	**117,342,794**
						Social Sciences and Humanities Research Council				
...	5,698,000	...	...	5,698,000	20	Operating expenditures				
...	...	...	(599,999)	(599,999)		Transfer to Vote 25				
...	5,698,000	...	(599,999)	5,098,001		Total—Vote 20	4,879,099	218,902	...	5,430,396
...	57,524,000	...	...	57,524,000	25	Grants				
...	...	6,300,000	...	6,300,000	25a	Grants				
...	...	1	...	1	25c	Transfer of $599,999 from Secretary of State Vote 20				
...	...	...	599,999	599,999		Transfer from Vote 20				
...	57,524,000	6,300,001	599,999	64,424,000		Total—Vote 25	64,423,999	1	...	57,233,821
...	489,000	...	53,000	542,000	(S)	Contributions to employee benefit plans	542,000	...	...	546,000
...	**63,711,000**	**6,300,001**	**53,000**	**70,064,001**		**Total Program—Budgetary**	**69,845,098**	**218,903**	**...**	**63,210,217**
						Status of Women—Office of the Co-ordinator				
...	2,533,000	...	...	2,533,000	30	Program expenditures				
...	...	...	3,600	3,600		Transfer from TB Vote 10[1]				
...	2,533,000	...	3,600	2,536,600		Total—Vote 30	2,241,122	295,478	...	2,882,775
...	210,000	...	23,000	233,000	(S)	Contributions to employee benefit plans	233,000	...	...	226,000
...	**2,743,000**	**...**	**26,600**	**2,769,600**		**Total Program—Budgetary**	**2,474,122**	**295,478**	**...**	**3,108,775**
9,292,495	**3,434,300,000**	**(61,105,799)**	**(17,631,788)**	**3,364,854,908**		**Total Ministry—Budgetary**	**3,344,357,147**	**11,362,280**	**9,135,481**	**3,314,709,491**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,361,000	...	...	(155,011)	16,800	...	1,222,789	Official languages—Education	1,160,429	62,360	...	1,216,458
...	1,543,000	...	...	31,657	16,800	...	1,591,457	Official languages—Promotion	1,468,097	123,360	...	3,181,199
...	85,602,000	...	4,488	(3,959,715)	856,800	...	82,503,573	Official languages—Services	80,444,352	2,059,221	...	87,025,045
...	10,440,000	...	4,488	(483,282)	50,399	...	10,011,605	Education support	9,820,433	191,172	...	8,868,306
...	7,353,000	...	...	776,940	67,200	...	8,197,140	Citizenship registration and promotion	7,821,255	375,885	...	12,603,330
...	10,587,000	...	4,488	(2,436,706)	67,200	...	8,221,982	Citizenship development	8,031,339	190,643	...	12,240,984
...	6,095,000	...	...	(451,473)	36,600	...	5,680,127	Multiculturalism	5,698,113	(17,986)	...	6,456,797
...	12,115,000	...	...	1,132,892	282,664	...	13,530,556	Canadian culture	13,522,445	8,111	...	11,006,705
...	842,000	...	2,244	(70,539)	13,800	...	787,505	Human rights	823,052	(35,547)	...	1,328,347
...	26,168,000	...	79,884	(408,183)	285,600	...	26,125,301	Regional operations	26,081,447	43,854	...	10,127,569
...	26,364,000	...	15,708	5,608,620	253,098	...	32,241,426	Administration	29,062,293	3,179,133	...	25,142,934
...	188,470,000	...	111,300	(414,800)	1,946,961	...	190,113,461	Total—Operating	183,933,255	6,180,206	...	179,197,674
								Capital				
...	2,000	...	...	...	...	...	2,000	Official languages—Education	133	1,867	...	22,712
...	12,000	...	...	...	...	...	12,000	Official languages—Promotion	932	11,068	...	910
...	1,279,000	...	...	...	...	...	1,279,000	Official languages—Services	1,332,488	(53,488)	...	2,395,295
...	5,000	...	...	...	...	...	5,000	Education support	275,559	(270,559)	...	40,419
...	27,000	...	...	...	...	...	27,000	Citizenship registration and promotion	146,631	(119,631)	...	129,929
...	17,000	...	...	...	...	...	17,000	Citizenship development	173,979	(156,979)	...	251,295
...	4,000	...	...	...	...	...	4,000	Multiculturalism	69,461	(65,461)	...	87,433
...	4,000	...	...	...	...	...	4,000	Canadian culture	80,070	(76,070)	...	57,478
...	1,000	...	...	...	...	...	1,000	Human rights	1,473	(473)	...	20,390
...	23,000	...	...	...	...	...	23,000	Regional operations	224,369	(201,369)	...	59,496
...	56,000	...	...	...	...	...	56,000	Administration	1,928,275	(1,872,275)	...	785,470
...	1,430,000	...	...	...	...	...	1,430,000	Total—Capital	4,233,370	(2,803,370)	...	3,850,827
								Transfer payments				
...	217,433,000	...	...	(191,763)	...	...	217,241,237	Official languages—Education	217,225,240	15,997	...	214,459,407
...	24,636,000	...	...	1,533,711	...	...	26,169,711	Official languages—Promotion	25,955,909	213,802	...	24,930,896
...	2,686,248,000	(69,056,000)	...	125,000	(27,667,942)	...	2,589,649,058	Education support	2,589,597,262	51,796	...	2,571,617,813
...	4,868,000	590,200	...	2,782,389	...	...	8,240,589	Citizenship registration and promotion	8,231,202	9,387	...	8,882,993
...	90,385,000	1,000,000	...	(561,706)	...	...	90,823,294	Citizenship development	90,747,542	75,752	...	100,616,280
...	18,747,000	...	...	(870,339)	...	...	17,876,661	Multiculturalism	17,846,921	29,740	...	16,138,999
...	5,840,000	...	...	(1,126,857)	18,493	...	4,731,636	Canadian culture	4,700,512	31,124	...	7,885,909
...	3,499,000	...	...	(1,275,635)	...	...	2,223,365	Human rights	2,211,290	12,075	...	1,042,231
...	3,051,656,000	(67,465,800)	...	414,800	(27,649,449)	...	2,956,955,551	Total—Transfer payments	2,956,515,878	439,673	...	2,945,574,528

								Departmental Summary				
...	218,796,000	...	...	(346,774)	16,800	...	218,466,026	Official languages—Education	218,385,802	80,224	...	215,698,577
...	26,191,000	...	...	1,565,368	16,800	...	27,773,168	Official languages—Promotion	27,424,938	348,230	...	28,113,005
...	86,881,000	...	4,488	(3,959,715)	856,800	...	83,782,573	Official languages—Services	81,776,840	2,005,733	...	89,420,340
...	2,696,693,000	(69,056,000)	4,488	(358,282)	(27,617,543)	...	2,599,665,663	Education support	2,599,693,254	(27,591)	...	2,580,526,538
...	12,248,000	590,200	...	3,559,329	67,200	...	16,464,729	Citizenship registration and promotion	16,199,088	265,641	...	21,616,252
...	100,989,000	1,000,000	4,488	(2,998,412)	67,200	...	99,062,276	Citizenship development	98,952,860	109,416	...	113,108,559
...	24,846,000	...	...	(1,321,812)	36,600	...	23,560,788	Multiculturalism	23,614,495	(53,707)	...	22,683,229
...	17,959,000	...	...	6,035	301,157	...	18,266,192	Canadian culture	18,303,027	(36,835)	...	18,950,092
...	4,342,000	...	2,244	(1,346,174)	13,800	...	3,011,870	Human rights	3,035,815	(23,945)	...	2,390,968
...	26,191,000	...	79,884	(408,183)	285,600	...	26,148,301	Regional operations	26,305,816	(157,515)	...	10,187,065
...	26,420,000	...	15,708	5,608,620	253,098	...	32,297,426	Administration	30,990,568	1,306,858	...	25,928,404
—	**3,241,556,000**	**(67,465,000)**	**111,300**	**—**	**(25,702,488)**	**—**	**3,148,499,012**	**Total Department—Budgetary**	**3,144,682,503**	**3,816,509**	**...**	**3,128,623,029**
								Advisory Council on the Status of Women				
								Operating				
...	2,436,000	60,000	...	...	...	...	2,496,000	Advisory Council on the Status of Women	2,483,155	12,845	...	2,330,491
								Capital				
...	11,000	...	...	...	...	...	11,000	Advisory Council on the Status of Women	23,465	(12,465)	...	94,185
...	**2,447,000**	**60,000**	**...**	**...**	**...**	**...**	**2,507,000**	**Total Program—Budgetary**	**2,506,620**	**380**	**...**	**2,424,676**
								Public Service Commission				
								Operating				
...	6,619,000	...	...	(6,619,000)	...	...		Management category programs			...	6,769,954
...	43,528,000	...	...	(43,528,000)	...	...		Non-management category staffing programs		...	...	35,604,067
...	2,603,000	...	3,000	...	30,038	...	2,636,038	Audit	2,563,121	72,917	...	2,439,474
...	4,447,000	...	460,000	...	56,158	...	4,963,158	Appeals and investigations	4,797,044	166,114	...	4,501,902
...	36,701,000	...	3,056,000	...	459,712	...	40,216,712	Language training	38,684,289	1,532,423	...	36,374,897
...	2,885,000	...	...	...	...	...	2,885,000	Staff development and training—Subsidy	2,835,000	50,000	...	2,784,163
9,292,495	13,975,000	...	...	(271,021)	428,000	(14,403,000)	9,021,474	Staff Development and Training Revolving Fund	(114,007)		9,135,481	(1,005,392)
...	26,882,000	...	1,337,800	...	286,014	...	28,505,814	Administration	29,587,331	(1,081,517)	...	28,841,899
...	...	...	1,539,000	50,147,000	474,078	...	52,160,078	Staffing programs	43,901,392	8,258,686	...	...
...	(14,403,000)	...	...	...	...	14,403,000		Revenue credited to the vote			...	...
9,292,495	123,237,000	...	6,395,800	(271,021)	1,734,000	...	140,388,274	Total Operating	122,254,170	8,998,623	9,135,481	116,310,964
								Capital				
...	2,000	...	...	(2,000)	...			Management category programs			...	71,162
...	105,000	...	...	(105,000)	...	...		Non-management category staffing programs			...	224,901
...	4,000	...	...	...	...	...	4,000	Audit	15,271	(11,271)	...	13,927
...	9,000	...	...	...	...	...	9,000	Appeals and investigations	47,578	(38,578)	...	25,679
...	93,000	...	...	...	...	...	93,000	Language training	118,598	(25,598)	...	132,064
...	250,000	...	...	271,021	(250,000)	...	271,021	Staff Development and Training Revolving Fund	271,021		...	296,576
...	143,000	...	...	...	...	...	143,000	Administration	1,749,016	(1,606,016)	...	267,521
...	...	...	...	107,000	...	...	107,000	Staffing programs	393,150	(286,150)	...	...
...	606,000	...	...	271,021	(250,000)	...	627,021	Total Capital	2,594,634	(1,967,613)	...	1,031,830

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	**6,621,000**	...	...	**(6,621,000)**	...	...	...	**Management category programs**	...	...	...	**6,841,116**
...	**43,633,000**	...	...	**(43,633,000)**	...	...	...	**Non-management category staffing programs**	...	...	...	**35,828,968**
...	**2,607,000**	...	**3,000**	...	**30,038**	...	2,640,038	**Audit**	2,578,392	**61,646**	...	**2,453,401**
...	**4,456,000**	...	**460,000**	...	**56,158**	...	4,972,158	**Appeals and investigations**	4,844,622	**127,536**	...	**4,527,581**
...	**36,794,000**	...	**3,056,000**	...	**459,712**	...	40,309,712	**Language training**	38,802,887	**1,506,825**	...	**36,506,961**
...	**2,885,000**	...	...	...	...	...	2,885,000	**Staff development and training—Subsidy**	2,835,000	**50,000**	...	**2,784,163**
9,292,495	**(178,000)**	...	...	...	**178,000**	...	9,292,495	**Staff Development and Training Revolving Fund**	157,014	...	9,135,481	**(708,816)**
...	**27,025,000**	...	**1,337,800**	...	**286,014**	...	28,648,814	**Administration**	31,336,347	**(2,687,533)**	...	**29,109,420**
...	...	...	**1,539,000**	**50,254,000**	**474,078**	...	52,267,078	**Staffing programs**	44,294,542	**7,972,536**	...	...
9,292,495	**123,843,000**	...	**6,395,800**	...	**1,484,000**	...	141,015,295	**Total Program—Budgetary**	124,848,804	**7,031,010**	**9,135,481**	**117,342,794**
								Social Sciences and Humanities Research Council				
								Operating				
...	6,156,000	...	...	(599,999)	53,000	...	5,609,001	Administration	5,202,124	406,877	...	5,748,244
								Capital				
...	31,000	...	...	...	...	...	31,000	Administration	218,975	(187,975)	...	228,152
								Transfer payments				
...	57,524,000	6,300,001	...	599,999	...	...	64,424,000	Grants and scholarships	64,423,999	1	...	57,233,821
								Program Summary				
...	57,524,000	6,300,001	...	599,999	...	...	64,424,000	Grants and scholarships	64,423,999	1	...	57,233,821
...	6,187,000	...	...	(599,999)	53,000	...	5,640,001	Administration	5,421,099	218,902	...	5,976,396
...	**63,711,000**	**6,300,001**	...	...	**53,000**	...	70,064,001	**Total Program—Budgetary**	69,845,098	**218,903**	...	**63,210,217**
								Status of Women—Office of the Co-ordinator				
								Operating				
...	2,707,000	...	3,600	...	23,000	...	2,733,600	Office of the Co-ordinator	2,448,031	285,569	...	3,091,221
								Capital				
...	36,000	...	...	...	...	...	36,000	Office of the Co-ordinator	26,091	9,909	...	17,554
...	**2,743,000**	...	**3,600**	...	**23,000**	...	**2,769,600**	**Total Program—Budgetary**	**2,474,122**	**295,478**	...	**3,108,775**
9,292,495	**3,434,300,000**	**(61,105,799)**	**6,510,700**	...	**(24,142,488)**	...	**3,364,854,908**	**Total Ministry—Budgetary**	**3,344,357,147**	**11,362,280**	**9,135,481**	**3,314,709,491**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Official languages—Promotion				
...	2,412,000	...	...	(565,563)	...	1,846,437	Grants to non-profit voluntary associations for the promotion of the use of official languages	1,829,923	16,514	...	1,848,661
...	19,389,000	...	...	(2,176,066)	...	17,212,934	Grants to support national federations, provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities	17,206,965	5,969	...	17,055,684
...	21,801,000	...	...	(2,741,629)	...	19,059,371		19,036,888	22,483	...	18,904,345
							Citizenship development				
...	23,144,000	...	...	(2,079,488)	...	21,064,512	Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects	21,058,072	6,440	...	24,615,896
...	30,840,300	...	...	(5,116,366)	...	25,723,934	Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, and native communications societies and native newspapers	25,723,337	597	...	25,852,332
...	...	1,000,000	...	...	...	1,000,000	Grant to the Rick Hansen Man in Motion Canadian Trust Fund	1,000,000	...	...	...
...	53,984,300	1,000,000	...	(7,195,854)	...	47,788,446		47,781,409	7,037	...	50,468,228
							Multiculturalism				
...	15,282,000	...	...	(544,002)	...	14,737,998	Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	14,733,028	4,970	...	12,561,969

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Canadian culture				
							Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:				
...	15,000	...	...	...	...	15,000	Newfoundland	15,000	...	...	15,000
...	12,000	...	...	...	...	12,000	Prince Edward Island	12,000	...	...	12,000
...	15,000	...	...	...	...	15,000	Nova Scotia	15,000	...	...	15,000
...	15,000	...	...	...	...	15,000	New Brunswick	15,000	...	...	15,000
...	22,000	...	...	...	...	22,000	Quebec	22,000	...	...	22,000
...	22,000	...	...	...	...	22,000	Ontario	22,000	...	...	22,000
...	19,000	...	...	...	...	19,000	Manitoba	19,000	...	...	19,000
...	19,000	...	...	...	...	19,000	Saskatchewan	19,000	...	...	19,000
...	19,000	...	...	...	...	19,000	Alberta	19,000	...	...	19,000
...	22,000	...	...	...	...	22,000	British Columbia	22,000	...	...	22,000
...	2,645,000	...	...	(476,857)	...	2,168,143	Canada Day celebrations	2,167,420	723	...	2,436,364
...	1,200,000	...	...	(612,093)	...	587,907	Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	585,611	2,296	...	1,115,898
...	115,000	...	...	...	7,099	122,099	(S) Payments under Lieutenant-Governors Superannuation Act	122,099	...	...	115,202
...	35,000	...	...	...	11,394	46,394	**(S) Supplementary retirement benefits—Former Lieutenant-Governors**	46,394	...	...	38,098
...	...	...	...	...	...	...	**Items not required for the current year**	...	...	...	1,717,314
...	4,175,000	...	...	(1,088,950)	18,493	3,104,543		3,101,524	3,019	...	5,602,876
							Human rights				
...	1,054,000	...	...	(91,200)	...	962,800	Grants to organizations, institutions, individuals and groups involved in human rights activities	962,725	75	...	571,775
...	**96,296,300**	**1,000,000**	**...**	**(11,661,635)**	**18,493**	**85,653,158**	Total—Grants	**85,615,574**	**37,584**	**...**	**88,109,193**
							Contributions				
							Official languages—Education				
...	215,684,000	...	...	(557,140)	...	215,126,860	Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	215,118,360	8,500	...	212,832,601

...	857,000	...	...	409,977	...	1,266,977	Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	1,266,977	...	...	908,571
...	892,000	...	...	(44,600)	...	847,400	Contributions to institutions, associations, and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	839,903	7,497	...	718,235
...	217,433,000	...	...	(191,763)	...	217,241,237		217,225,240	15,997	...	214,459,407
							Official languages—Promotion				
...	1,635,000	...	...	3,343,112	...	4,978,112	Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages	4,800,661	177,451	...	3,135,046
...	1,200,000	...	...	932,228	...	2,132,228	Contributions in respect of national federations and provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities	2,118,360	13,868	...	2,891,505
...	2,835,000	...	...	4,275,340	...	7,110,340		6,919,021	191,319	...	6,026,551
							Education support				
...	2,000,000	3,978,000	...	125,000	...	6,103,000	**Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development**	6,051,204	51,796	...	8,309,675
...	2,380,000,000	(116,000,000)	...	...	(31,704,000)	2,232,296,000	**(S) Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977**	2,232,296,000	...	...	2,277,795,375
...	304,248,000	42,966,000	...	...	4,036,058	351,250,058	(S) The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	351,250,058	...	...	285,512,763
...	2,686,248,000	(69,056,000)	...	125,000	(27,667,942)	2,589,649,058		2,589,597,262	51,796	...	2,571,617,813
							Citizenship registration and promotion				
...	4,622,000	430,200	...	2,840,935	...	7,893,135	Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	7,891,807	1,328	...	8,098,137
...	246,000	160,000	...	(58,546)	...	347,454	Contributions to the provinces and territories towards the cost of language texts for citizenship classes	339,395	8,059	...	784,856
...	4,868,000	590,200	...	2,782,389	...	8,240,589		8,231,202	9,387	...	8,882,993

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Citizenship development				
...	10,030,000	...	...	1,071,350	...	11,101,350	Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	11,049,052	52,298	...	24,633,001
...	26,370,700	...	...	5,562,798	...	31,933,498	Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres	31,917,081	16,417	...	25,515,051
...	36,400,700	...	...	6,634,148	...	43,034,848		42,966,133	68,715	...	50,148,052
							Multiculturalism				
...	3,465,000	...	...	(326,337)	...	3,138,663	Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development	3,113,893	24,770	...	3,577,030
							Canadian culture				
...	1,665,000	...	...	(37,907)	...	1,627,093	Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,598,988	28,105	...	1,633,033
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	650,000
...	1,665,000	...	...	(37,907)	...	1,627,093		1,598,988	28,105	...	2,283,033
							Human rights				
...	2,445,000	...	...	(1,184,435)	...	1,260,565	Contributions to organizations, institutions and groups involved in human rights activities	1,248,565	12,000	...	195,456
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	275,000
...	2,445,000	...	...	(1,184,435)	...	1,260,565		1,248,565	12,000	...	470,456
...	**2,955,359,700**	**(68,465,800)**	**...**	**12,076,435**	**(27,667,942)**	**2,871,302,393**	Total—Contributions	**2,870,900,304**	**402,089**	**...**	**2,857,465,335**

							Departmental Summary by Activity				
...	217,433,000	...	...	(191,763)	...	217,241,237	**Official languages—Education**	217,225,240	15,997	...	214,459,407
...	24,636,000	...	...	1,533,711	...	26,169,711	**Official languages—Promotion**	25,955,909	213,802	...	24,930,896
...	2,686,248,000	(69,056,000)	...	125,000	(27,667,942)	2,589,649,058	**Education support**	2,589,597,262	51,796	...	2,571,617,813
...	4,868,000	590,200	...	2,782,389	...	8,240,589	**Citizenship registration and promotion**	8,231,202	9,387	...	8,882,993
...	90,385,000	1,000,000	...	(561,706)	...	90,823,294	**Citizenship development**	90,747,542	75,752	...	100,616,280
...	18,747,000	...	...	(870,339)	...	17,876,661	**Multiculturalism**	17,846,921	29,740	...	16,138,999
...	5,840,000	...	...	(1,126,857)	18,493	4,731,636	**Canadian culture**	4,700,512	31,124	...	7,885,909
...	3,499,000	...	...	(1,275,635)	...	2,223,365	**Human rights**	2,211,290	12,075	...	1,042,231
—	**3,051,656,000**	**(67,465,800)**	—	**414,800**	**(27,649,449)**	**2,956,955,551**	**Total Department**	**2,956,515,878**	**439,673**	—	**2,945,574,528**
							Social Sciences and Humanities Research Council				
							Grants				
							Grants and scholarships				
...	57,524,000	6,300,001	...	599,999	...	64,424,000	Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	64,423,999	1	...	57,233,821
...	**57,524,000**	**6,300,001**	...	**599,999**	...	**64,424,000**	**Total Program**	**64,423,999**	**1**	...	**57,233,821**
...	**3,109,180,000**	**(61,165,799)**	...	**1,014,799**	**(27,649,449)**	**3,021,379,551**	**Total Ministry**	**3,020,939,877**	**439,674**	...	**3,002,808,349**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Public Service Commission			
Budgetary (respendable revenues)			
Staff Development and Training Revolving Fund			
Staff Development and Training Revolving Fund	14,403,000	12,608,563	13,118,536
Total Program—Budgetary	**14,403,000**	**12,608,563**	**13,118,536**
Total Ministry—Budgetary	**14,403,000**	**12,608,563**	**13,118,536**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Transfer payments to provinces and territories	571,505	688,859
Other transfer payments	302,153	344,036
Adjustment to prior year's Payables at Year End (PAYE)	482,030	1,102,988
Sundries	147,840	324,684
	1,503,528	2,460,567
Privileges, licences and permits—		
Citizenship registration	4,237,822	4,208,037
Sundries	4,850	...
	4,242,672	4,208,037
Other non-tax revenue—		
Canada Student Loans—Principal	31,033,723	25,737,427
Canada Student Loans—Interest	16,158,139	11,605,431
Sundries	269,924	106,734
	47,461,786	37,449,592
Total Department	**53,207,986**	**44,118,196**
Public Service Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	72,119	107,147
Adjustment to prior year's Payables at Year End (PAYE)	4,534	3,658
	76,653	110,805
Services and service fees	269,590	247,282
Other non-tax revenue	135,718	130,586
Total Program	**481,961**	**488,673**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Social Sciences and Humanities Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of overpayments and unspent monies on transfer payments	741,553	629,778
Refunds of previous year's operating expenditure	2,282	24
Adjustment to prior year's Payables at Year End (PAYE)	11,906	5,022
	755,741	634,824
Other non-tax revenue	25	10
Total Program	755,766	634,834
Status of Women—Office of the Co-ordinator		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	837	871
Adjustment to prior year's Payables at Year End (PAYE)	4,111	...
Total Program	4,948	871
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,340,870	3,207,067
Privileges, licences and permits	4,242,672	4,208,037
Services and service fees	269,590	247,282
Other non-tax revenue	47,597,529	37,580,188
Total Ministry	**54,450,661**	**45,242,574**

SECTION 24

1986-87
PUBLIC ACCOUNTS

Solicitor General

Department
Canadian Security Intelligence Service
Correctional Service
National Parole Board
Royal Canadian Mounted Police

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Department

Objective

To provide overall policy direction to the programs of the Department.

Activity Description

Departmental Administration
The Minister, the Deputy Minister and their immediate staff, policy planning, program evaluation, research, statistics, communication and consultation, police and security planning and analysis, director general administration, legal counsel and the correctional investigator.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service
Collects, analyzes and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

Activity Description

Planning and Management
Headquarters, regional and institutional management; development of policy and plans, and monitoring of performance; promotion of good communications and public awareness.

Custody of Inmates
Security and custodial care of inmates, to minimize the incidence of offenders inflicting harm to the public, staff, other inmates and themselves.

Education, Training and Employment of Inmates
Promotion of work and training opportunities in industrial, vocational and scholastic programs designed to develop inmates for useful positions in the community as productive and responsible citizens.

Offender Case Management
Preparation, direction and counselling of inmates aimed at their satisfactory reintegration into society; supervision of inmates released on parole from both federal and provincial institutions; and provision of rehabilitative assistance to parolees and inmates discharged from federal penitentiaries.

Health Care
Provision of medical, dental, psychiatric and therapeutic treatment for inmates.

Technical Services
Provision of food, clothing and institutional services; the maintenance of accommodation and plant facilities; the provision of engineering and architectural services.

Administration
Provision of personnel, finance and general administration services.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board Operations
In accordance with the provisions of the Parole Act, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Royal Canadian Mounted Police (RCMP)

Law Enforcement Program

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Enforcement of Federal Statutes and Executive Orders
- To prevent and detect offences against federal statutes such as the Narcotic Control Act, Bankruptcy Act, Immigration Act, and the Revenue Statutes.

- To undertake certain responsibilities of other federal Government departments on a cost recovery basis, such as airport security.
- To protect visiting foreign dignitaries, diplomats and senior Canadian government officials.

Canadian Police Services
The operation of the crime detection laboratories across Canada, the main Identification Branches, the Canadian Police Information Centre, the Canadian Police College at Ottawa, and the registry records services.

- Crime detection laboratories at Halifax, Sackville, Ottawa, Winnipeg, Regina, Edmonton and Vancouver provide scientific and technical assistance to Canadian police forces and enforcement agencies to assist in criminal investigations and security matters.
- The Identification Branches are the central repository of criminal records and information. They gather, maintain, classify and preserve identification data and information received from all Canadian police forces, penal institutions, federal agencies and private citizens, furnishing information concerning such records to duly authorized agencies.
- The Canadian Police Information Centre provides an integrated automated information system on crimes and criminals to serve the immediate operational needs of all police forces in Canada.
- The Canadian Police College provides specialized police training to members of Canadian police departments and agencies as well as members of foreign police departments.
- The registry records services provides an efficient record management service to support the operational and administrative functions of the Force.

Police Services Under Contract
Cost-shared policing arrangements for enforcement of the Criminal Code, provincial statutes, territorial ordinances, and municipal by-laws in, as applicable, all provinces except Ontario and Quebec, certain municipalities in the contract provinces, and the Yukon and Northwest Territories.

Administration
Commissioner's office and staff, central and divisional management, administrative support services and recruit and in-service training.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	21,871,500	...	...	21,871,500	1	Operating expenditures				
...	...	1	...	1	1a	Transfer of $2,421,999 from Solicitor General Vote 5				
...	...	...	2,421,999	2,421,999		Transfer from: Vote 5				
...	...	...	44,782	44,782		TB Vote 10[1]				
...	21,871,500	1	2,466,781	24,338,282		Total—Vote 1	23,106,187	1,232,095	...	22,517,099
...	165,685,000	...	...	165,685,000	5	Grants and contributions				
...	...	1	...	1	5c	Grants and contributions				
...	...	...	(2,421,999)	(2,421,999)		Transfer to Vote 1				
...	165,685,000	1	(2,421,999)	163,263,002		Total—Vote 5	115,301,517	47,961,485	...	95,293,782
...	39,530	...	1,568	41,098	(S)	Solicitor General—Salary and motor car allowance	41,098	...	...	39,530
...	1,772,878	...	192,000	1,964,878	(S)	Contributions to employee benefit plans	1,964,878	...	...	1,988,000
...	**189,368,908**	**2**	**238,350**	**189,607,260**		**Total Department—Budgetary**	**140,413,680**	**49,193,580**	**...**	**119,838,411**
						Canadian Security Intelligence Service				
...	113,852,000	...	...	113,852,000	10	Program expenditures				
...	...	16,485,000	...	16,485,000	10a	Program expenditures				
...	...	2,507,000	...	2,507,000	10c	Program expenditures				
...	...	...	8,800	8,800		Transfer from TB Vote 10[1]				
...	113,852,000	18,992,000	8,800	132,852,800		Total—Vote 10	132,256,076	596,724	...	115,890,553
...	**113,852,000**	**18,992,000**	**8,800**	**132,852,800**		**Total Program—Budgetary**	**132,256,076**	**596,724**	**...**	**115,890,553**
						Correctional Service				
...	597,729,000	...	...	597,729,000	15	Penitentiary Service and National Parole Service—Operating expenditures				
...	...	...	14,902,804	14,902,804		Transfer from: TB Vote 5[1]				
...	...	...	233,975	233,975		TB Vote 10[1]				
...	597,729,000	...	15,136,779	612,865,779		Total—Vote 15	597,865,976	14,999,803	...	537,798,139
...	109,072,000	...	...	109,072,000	20	Penitentiary Service and National Parole Service—Capital expenditures	101,598,860	7,473,140	...	133,974,849
...	184,000	...	(17,222)	166,778	(S)	Pensions and other employee benefits	166,778	...	...	162,690
...	53,616,000	...	5,816,000	59,432,000	(S)	Contributions to employee benefit plans	59,432,000	...	...	57,700,000
...	...	...	11,709	11,709	(S)	Forgiveness of parolee loans	11,709	...	...	19,259

...	...	...	7,915	7,915	(S)	Refunds of amounts credited to revenue in previous years	7,915	...	...	34,116
...	760,601,000	...	20,955,181	781,556,181		Total budgetary	759,083,238	22,472,943	...	729,689,053
25,363	...	...	...	25,363	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1983. Limit $50,000. (Net)	1,382	...	23,981	5,306
...	**760,601,000**	**...**	**20,955,181**	**781,556,181**		**Total Program—Budgetary**	**759,083,238**	**22,472,943**	**...**	**729,689,053**
25,363	**...**	**...**	**...**	**25,363**		**Non-budgetary**	**1,382**	**...**	**23,981**	**5,306**
						National Parole Board				
...	13,928,000	...	...	13,928,000	25	Program expenditures				
...	...	...	600,000	600,000		Transfer from: TB Vote 5(1)				
...	...	...	29,184	29,184		TB Vote 10(1)				
...	13,928,000	...	629,184	14,557,184		Total—Vote 25	14,177,067	380,117	...	13,131,516
...	1,577,000	...	171,000	1,748,000	(S)	Contributions to employee benefit plans	1,748,000	...	...	1,652,000
...	**15,505,000**	**...**	**800,184**	**16,305,184**		**Total Program—Budgetary**	**15,925,067**	**380,117**	**...**	**14,783,516**
						Royal Canadian Mounted Police				
						Law Enforcement Program				
...	627,908,000	...	...	627,908,000	30	Operating expenditures				
...	...	...	1,275,159	1,275,159		Transfer from TB Vote 10(1)				
...	627,908,000	...	1,275,159	629,183,159		Total—Vote 30	592,412,511	36,770,648	...	576,000,695
...	96,679,000	...	...	96,679,000	35	Capital expenditures	92,646,926	4,032,074	...	76,563,276
...	132,903,000	...	2,499,867	135,402,867	(S)	Pensions and other employee benefits—Members of the Force	135,402,867	...	...	126,768,067
...	12,771,000	...	1,385,000	14,156,000	(S)	Contributions to employee benefit plans	14,156,000	...	...	15,154,000
...	**870,261,000**	**...**	**5,160,026**	**875,421,026**		**Total Program—Budgetary**	**834,618,304**	**40,802,722**	**...**	**794,486,038**
...	**1,949,587,908**	**18,992,002**	**27,162,541**	**1,995,742,451**		**Total Ministry— Budgetary**	**1,882,296,365**	**113,446,086**	**...**	**1,774,687,571**
25,363	**...**	**...**	**...**	**25,363**		**Non-budgetary**	**1,382**	**...**	**23,981**	**5,306**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	23,587,908	1	44,782	2,327,999	193,568	...	26,154,258	Departmental administration	24,375,740	1,778,518	...	23,879,207
								Capital				
...	96,000	...	...	94,000	...	...	190,000	Departmental administration	736,423	(546,423)	...	665,422
								Transfer payments				
...	165,685,000	1	...	(2,421,999)	...	...	163,263,002	Departmental administration	115,301,517	47,961,485	...	95,293,782
...	**189,368,908**	**2**	**44,782**	**...**	**193,568**	**...**	**189,607,260**	**Total Department—Budgetary**	**140,413,680**	**49,193,580**	**...**	**119,838,411**
								Canadian Security Intelligence Service				
								Operating				
...	113,852,000	18,992,000	8,800	...	...	...	132,852,800	Canadian Security Intelligence Service	132,256,076	596,724	...	115,890,553
...	**113,852,000**	**18,992,000**	**8,800**	**...**	**...**	**...**	**132,852,800**	**Total Program—Budgetary**	**132,256,076**	**596,724**	**...**	**115,890,553**
								Correctional Service				
								Operating				
...	20,861,000	...	352,637	...	139,318	...	21,352,955	Planning and management	25,193,076	(3,840,121)	...	21,419,360
...	157,613,000	...	4,745,053	...	1,851,815	...	164,209,868	Custody of inmates	154,061,053	10,148,815	...	140,103,063
...	76,660,000	...	1,314,043	...	504,294	...	78,478,337	Education, training and employment of inmates	70,483,410	7,994,927	...	69,551,674
...	162,650,000	...	4,510,229	...	1,738,297	...	168,898,526	Offender case management	184,008,117	(15,109,591)	...	155,916,389
...	46,189,000	...	808,151	...	313,482	...	47,310,633	Health care	43,742,187	3,568,446	...	41,255,190
...	124,021,000	...	1,868,598	...	720,021	...	126,609,619	Technical services	116,002,459	10,607,160	...	106,530,015
...	62,111,000	...	1,538,068	...	568,397	...	64,217,465	Administration	62,726,755	1,490,710	...	59,689,088
...	650,105,000	...	15,136,779	...	5,835,624	...	671,077,403	Total—Operating	656,217,057	14,860,346	...	594,464,779
								Capital				
...	507,000	...	...	...	...	...	507,000	Planning and management	3,538,674	(3,031,674)	...	231,081
...	198,000	...	...	...	...	...	198,000	Custody of inmates	142,193	55,807	...	332,472
...	3,588,000	...	...	...	...	...	3,588,000	Education, training and employment of inmates	1,787,039	1,800,961	...	2,406,350
...	748,000	...	...	...	...	...	748,000	Offender case management	318,085	429,915	...	485,892
...	171,000	...	...	...	...	...	171,000	Health care	118,367	52,633	...	290,088
...	102,835,000	...	...	...	...	...	102,835,000	Technical services	95,172,762	7,662,238	...	129,231,026
...	1,025,000	...	...	...	...	...	1,025,000	Administration	521,740	503,260	...	997,940
...	109,072,000	...	...	...	...	...	109,072,000	Total—Capital	101,598,860	7,473,140	...	133,974,849

								Transfer payments				
...	1,027,000	...	...	...	...	...	1,027,000	Offender case management	999,463	27,537	...	990,691
...	397,000	...	...	...	(17,222)	...	379,778	Administration	267,858	111,920	...	258,734
...	1,424,000	...	...	...	(17,222)	...	1,406,778	Total—Transfer payments	1,267,321	139,457	...	1,249,425
								Non-budgetary				
25,363	...	...	...	...	...	...	25,363	Offender case management	1,382	...	23,981	5,306
								Program Summary				
...	**21,368,000**	...	**352,637**	...	**139,318**	...	21,859,955	**Planning and management**	28,731,750	**(6,871,795)**	...	**21,650,441**
...	**157,811,000**	...	**4,745,053**	...	**1,851,815**	...	164,407,868	**Custody of inmates**	154,203,246	**10,204,622**	...	**140,435,535**
...	**80,248,000**	...	**1,314,043**	...	**504,294**	...	82,066,337	**Education, training and employment of inmates**	72,270,449	**9,795,888**	...	**71,958,024**
								Offender case management—				
...	**164,425,000**	...	**4,510,229**	...	**1,738,297**	...	170,673,526	**Budgetary**	185,325,665	**(14,652,139)**	...	**157,392,972**
25,363	...	...	...	...	...	...	25,363	**Non-budgetary**	1,382	...	**23,981**	**5,306**
...	**46,360,000**	...	**808,151**	...	**313,482**	...	47,481,633	**Health care**	43,860,554	**3,621,079**	...	**41,545,278**
...	**226,856,000**	...	**1,868,598**	...	**720,021**	...	229,444,619	**Technical services**	211,175,221	**18,269,398**	...	**235,761,041**
...	**63,533,000**	...	**1,538,068**	...	**551,175**	...	65,622,243	**Administration**	63,516,353	**2,105,890**	...	**60,945,762**
—	**760,601,000**	—	**15,136,779**	—	**5,818,402**	—	**781,556,181**	**Total Program—Budgetary**	**759,083,238**	**22,472,943**	—	**729,689,053**
25,363	—	—	—	—	—	—	**25,363**	**Non-budgetary**	**1,382**	—	**23,981**	**5,306**
								National Parole Board				
								Operating				
...	15,476,000	...	629,184	...	171,000	...	16,276,184	Parole Board operations	15,778,880	497,304	...	14,690,128
								Capital				
...	29,000	...	...	...	...	...	29,000	Parole Board operations	146,187	(117,187)	...	93,388
...	**15,505,000**	...	**629,184**	...	**171,000**	...	**16,305,184**	**Total Program—Budgetary**	**15,925,067**	**380,117**	...	**14,783,516**
								Royal Canadian Mounted Police				
								Law Enforcement Program				
								Operating				
...	314,776,000	...	...	...	1,901,809	(28,783,000)	287,894,809	Enforcement of federal statutes and executive orders	271,206,411	16,688,398	...	211,427,271
...	90,780,000	...	...	...	536,781	(1,701,000)	89,615,781	Canadian police services	93,307,969	(3,692,188)	...	78,934,408
...	567,060,000	...	...	...	3,444,697	(379,719,000)	190,785,697	Police services under contract	152,571,385	38,214,312	...	133,059,806
...	178,739,000	...	1,275,159	...	1,061,846	...	181,076,005	Administration	195,949,738	(14,873,733)	...	151,887,025
...	...	...	...	...	...	...		Activities not required for the current year		...	...	114,890,562
...	(410,203,000)	...	...	...	...	410,203,000	..	Revenue credited to the vote		...	...	...
...	741,152,000	...	1,275,159	...	6,945,133	...	749,372,292	Total—Operating	713,035,503	36,336,789	...	690,199,072
								Capital				
...	18,375,000	...	...	...	...	.	18,375,000	Enforcement of federal statutes and executive orders	18,629,704	(254,704)	...	12,400,009
...	12,303,000	...	...	...	..	...	12,303,000	Canadian police services	11,035,396	1,267,604	...	12,581,660
...	53,178,000	...	...	...	...	...	53,178,000	Police services under contract	39,607,657	13,570,343	...	45,081,013
...	12,823,000	...	...	...	...	...	12,823,000	Administration	23,374,169	(10,551,169)	...	6,500,594
...	96,679,000	...	...	...	...	...	96,679,000	Total—Capital	92,646,926	4,032,074	...	76,563,276

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	10,032,000	...	...	...	(980,286)	...	9,051,714	Enforcement of federal statutes and executive orders	9,051,714	...	...	...
...	2,790,000	...	...	...	(222,988)	...	2,567,012	Canadian police services	2,362,085	204,927	...	315,416
...	14,413,000	...	...	...	(1,408,379)	...	13,004,621	Police services under contract	13,004,621	...	...	...
...	5,195,000	...	...	...	(448,613)	...	4,746,387	Administration	4,517,455	228,932	...	27,408,274
...	32,430,000	...	...	...	(3,060,266)	...	29,369,734	Total—Transfer payments	28,935,875	433,859		27,723,690
								Program Summary				
...	314,400,000	...	...	...	921,523	...	315,321,523	Enforcement of federal statutes and executive orders	298,887,829	16,433,694	...	223,827,280
...	104,172,000	...	...	...	313,793	...	104,485,793	Canadian police services	106,705,450	(2,219,657)	...	91,831,484
...	254,932,000	...	...	...	2,036,318	...	256,968,318	Police services under contract	205,183,663	51,784,655	...	178,140,819
...	196,757,000	...	1,275,159	...	613,233	...	198,645,392	Administration	223,841,362	(25,195,970)	...	185,795,893
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	114,890,562
...	870,261,000	...	1,275,159	...	3,884,867	...	875,421,026	**Total Program—Budgetary**	834,618,304	40,802,722	...	794,486,038
...	1,949,587,908	18,992,002	17,094,704	...	10,067,837	...	1,995,742,451	Total Ministry—Budgetary	1,882,296,365	113,446,086	...	1,774,687,571
25,363	...	...	...	...	...	...	25,363	Non-budgetary	1,382	...	23,981	5,306

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Departmental administration				
...	50,000	...	...	(1,000)	...	49,000	Canadian Association of Chiefs of Police	49,000	...	...	50,000
...	125,000	...	...	(2,500)	...	122,500	Canadian Association for the Prevention of Crime	122,500	...	...	125,000
...	50,000	...	...	...	...	50,000	John Howard Society	50,000	...	...	50,000
...	1,755,000	1	...	27,648	...	1,782,649	Authorized after-care agencies	1,782,649	...	...	1,820,050
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	12,500,000
...	**1,980,000**	**1**	...	**24,148**	...	**2,004,149**	Total—Grants	**2,004,149**	...	...	**14,545,050**
							Contributions				
							Departmental administration				
...	2,205,525	...	...	126,370	...	2,331,895	Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,241,969	89,926	...	1,760,032
...	3,165,000	...	...	430,173	...	3,595,173	Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping systems relative to the implementation of the Young Offenders Act	2,239,231	1,355,942	...	1,683,243
...	158,046,000	...	...	(13,445,172)	...	144,600,828	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act	108,597,211	36,003,617	...	77,088,944
...	...	...	...	10,512,000	...	10,512,000	Frozen allotment	...	10,512,000	...	...
...	288,475	...	...	(69,518)	...	218,957	Core Funding—National Voluntary Organizations	218,957	...	...	216,513
...	**163,705,000**	...	...	**(2,446,147)**	...	**161,258,853**	Total—Contributions	**113,297,368**	**47,961,485**	...	**80,748,732**
...	**165,685,000**	**1**	...	**(2,421,999)**	...	**163,263,002**	**Total Department**	**115,301,517**	**47,961,485**	...	**95,293,782**
							Correctional Service				
							Grants				
							Administration				
...	184,000	...	...	...	(17,222)	166,778	(S) Pensions and other employee benefits	166,778	...	...	162,690
...	35,000	...	...	...	...	35,000	Penitentiary inmates accident compensation	49,133	(14,133)	...	57,672

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	178,000	...	...	...	...	178,000	Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	51,947	126,053		38,372
...	**397,000**	...	...	...	(17,222)	379,778	Total—Grants	**267,858**	**111,920**	...	**258,734**
							Contributions				
							Offender case management				
...	**1,027,000**	...	...	...	...	1,027,000	Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	999,463	27,537	...	**990,691**
							Program Summary by Activity				
...	**1,027,000**	...	...	...	...	1,027,000	**Offender case management**	999,463	27,537	...	**990,691**
...	**397,000**	...	...	...	(17,222)	379,778	**Administration**	267,858	111,920	...	**258,734**
—	**1,424,000**	—	—	—	**(17,222)**	**1,406,778**	**Total Program**	**1,267,321**	**139,457**	...	**1,249,425**
							Royal Canadian Mounted Police				
							Law Enforcement Program				
							Grants				
							Enforcement of federal statutes and executive orders				
...	9,293,006	...	...	...	(1,123,811)	8,169,195	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	8,169,195	...	...	...
...	708,883	...	...	...	145,887	854,770	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	854,770	...	...	...
...	30,111	...	...	...	(2,362)	27,749	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	27,749	...	...	...
...	10,032,000	...	...	...	(980,286)	9,051,714		9,051,714	...	...	...
							Canadian police services				
...	2,113,900	...	...	...	(255,636)	1,858,264	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	1,858,264	...	...	...
...	161,251	...	...	...	33,185	194,436	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	194,436	...	...	...

...	6,849	...	...	...	(537)	6,312	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	6,312	...	...	...
...	2,282,000	...	...	...	(222,988)	2,059,012		2,059,012	...	...	...
							Police services under contract				
...	13,351,285	...	...	...	(1,614,582)	11,736,703	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	11,736,703	...	...	...
...	1,018,455	...	...	...	209,595	1,228,050	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	1,228,050	...	...	...
...	43,260	...	...	...	(3,392)	39,868	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	39,868	...	...	...
...	14,413,000	...	...	...	(1,408,379)	13,004,621		13,004,621	...	...	...
							Administration				
...	2,500	...	...	...	...	2,500	Royal Canadian Mounted Police Veterans Association	2,500	...	...	2,500
...	1,500	...	...	...	...	1,500	International Association of Chiefs of Police	1,500	...	...	1,680
...	600,000	...	...	...	...	600,000	Payments, in the nature of Workmen's Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	371,068	228,932	...	362,589
...	4,252,810	...	...	...	(514,296)	3,738,514	(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act	3,738,514	...	...	24,499,357
...	324,410	...	...	...	66,763	391,173	(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	391,173	...	...	2,449,139
...	13,780	...	...	...	(1,080)	12,700	(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	12,700	...	...	83,009
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
...	5,195,000	...	...	...	(448,613)	4,746,387		4,517,455	228,932	...	27,408,274
...	**31,922,000**	...	...	...	**(3,060,266)**	**28,861,734**	Total—Grants	**28,632,802**	**228,932**	...	**27,408,274**
							Contributions				
							Canadian police services				
...	**508,000**	...	...	...	...	**508,000**	Contributions to non-RCMP candidates attending Canadian Police College courses	**303,073**	**204,927**	...	**315,416**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	10,032,000	...	...	...	(980,286)	9,051,714	Enforcement of federal statutes and executive orders	9,051,714	...	...	...
...	2,790,000	...	...	...	(222,988)	2,567,012	Canadian police services	2,362,085	204,927	...	315,416
...	14,413,000	...	...	...	(1,408,379)	13,004,621	Police services under contract	13,004,621	...	...	...
...	5,195,000	...	...	...	(448,613)	4,746,387	Administration	4,517,455	228,932	...	27,408,274
...	32,430,000	...	...	...	(3,060,266)	29,369,734	**Total Program**	28,935,875	433,859	...	27,723,690
...	199,539,000	1	...	(2,421,999)	(3,077,488)	194,039,514	Total Ministry	145,504,71[illegible]	48,534,801	...	124,266,897

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Royal Canadian Mounted Police			
Law Enforcement Program			
Budgetary (respendable revenues)			
Enforcement of federal statutes and executive orders			
Police services to other departments	28,783,000	35,858,248	28,982,742
Canadian police services			
Police Information Retrieval System	1,701,000	1,782,386	515,765
Other revenues for police services	...	62,502	94,264
	1,701,000	1,844,888	610,029
Police services under contract			
Provincial policing contracts	238,106,000	266,841,176	220,470,535
Municipal policing contracts	120,109,000	131,469,316	116,127,453
Northwest Territory policing	15,984,000	15,867,810	11,400,000
Yukon Territory policing	5,520,000	5,410,096	4,832,970
	379,719,000	419,588,398	352,830,958
Total Program—Budgetary	**410,203,000**	**457,291,534**	**382,423,729**
Total Ministry—Budgetary	**410,203,000**	**457,291,534**	**382,423,729**

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	44,075	63,624
Adjustment to prior year's Payables at Year End (PAYE)	231,513	117,945
	275,588	181,569
Services and service fees	187	165
Total Department	**275,775**	**181,734**
Canadian Security Intelligence Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	24,025	...
Other non-tax revenue	105,751	243,083
Total Program	**129,776**	**243,083**
Correctional Service		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and operating	334,460	781,535
Adjustment to prior year's Payables at Year End (PAYE)	884,462	3,849,801
	1,218,922	4,631,336
Privileges, licences and permits—		
Rentals	69,484	8,960
Board and lodging—Inmates	139,402	172,981
Recovery university fees—Inmates portion	17,864	14,419
	226,750	196,360
Services and service fees—		
Shipping by Correctional Service of Canada vehicle	...	25,106
Laundry service	41,618	44,409
Inmate maintenance—Contracted (federal-provincial agreements)	1,255,694	206,819
Psychiatric services—Contracted	545,641	319,361
Non-duty meals	...	2,591
Access to information fees	499	240
Sundry	10,455	9,012
	1,853,907	607,538

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Sale of farm produce	256,001	268,878
Sale of inmate canteen	6,672,773	6,052,854
Sale of manufactured products	10,647,727	10,700,534
	17,576,501	17,022,266
Other non-tax revenue—		
Fines and forfeitures	74,723	48,361
Provincial sales tax commissions	1,643	1,942
Inmate clothing—Includes loans repaid	250	2,383
Claims for the Crown	11,834	29,411
Financial penalty—Payroll deduction	3,144	905
Premium, discount and exchange	2,098	...
Miscellaneous	260,165	438,544
	353,857	521,546
Total Program	21,229,937	22,979,046
National Parole Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Ontario government sales tax refund	1,896	...
Sundries	2,729	6,833
	4,625	6,833
Other non-tax revenue—		
Ontario government sales tax refund	849	...
Sundries	56	110
	905	110
Total Program	5,530	6,943
Royal Canadian Mounted Police		
Law Enforcement Program		
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	15,829	2,504
Transfer of profit	185	69
	16,014	2,573
Refunds of previous years' expenditure—		
Repayment by provinces for various investments	203,061	169,251
Repayment for services rendered to other Government departments	74,626	144,796

	Current year	Previous year
	$	$
Repayment for repairs to motor vehicles	290,359	225,110
Adjustment to prior year's Payables at Year End (PAYE)	325,842	423,708
Sundries	594,138	661,413
	1,488,026	1,624,278
Privileges, licences and permits—		
Rental of public buildings and property	4,322,075	3,780,391
Services and service fees—		
Access to information	1,595	1,424
Proceeds from sales—		
Sale of cloth to manufacturers	878,312	435,568
Sale of kit and clothing to members	340,534	395,509
Sale of kit and clothing to provinces for auxiliary members	107,817	677
RCMP mess meals paylist deductions	1,100,272	604,081
RCMP mess meals—Taxable cash sales	963,091	934,964
RCMP mess meals—Non-taxable cash sales	1,154,516	926,808
Per-diem board mess payments	310,724	309,611
Sale of ammunition to members	7,072	7,514
Sale of breathalyser supplies	7,357	...
Sale—Accident report/photo	60,428	...
Sundry sales	21,729	123,560
	4,951,852	3,738,292
Other non-tax revenue—		
Payment to RCMP Officers Pension Fund	31,146	31,823
Payment for Musical Ride performances	1,159	60,500
Damage assessment against members—Motor vehicles	5,819	5,019
Payment for training services at Depot	125,767	97,107
Compensation for provincial sales tax	816	1,759
Insurance refund—Members injury accident	35,655	...
Sundries	96,448	39,654
	296,810	235,862
Total Program	11,076,372	9,382,820
Ministry Summary		
Non-Tax Revenue—		
Return on investments	16,014	2,573
Refunds of previous years' expenditure	3,011,186	6,444,016
Privileges, licences and permits	4,548,825	3,976,751
Services and service fees	1,855,689	609,127
Proceeds from sales	22,528,353	20,760,558
Other non-tax revenue	757,323	1,000,601
Total Ministry	32,717,390	32,793,626

SECTION 25

1986-87
PUBLIC ACCOUNTS

Supply and Services

Department
Royal Canadian Mint
Statistics Canada

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Department

Objective

To provide Receiver General programs in the areas of payment and banking services, maintenance of the central Government fiscal accounts and associated reports; certain services in the area of compensation and personnel; and common services on a revenue dependent basis, for the supply of goods and certain services required by departments and agencies, and the disposal of Crown owned material; all designed to enhance Government efficiency, effectiveness and economy, taking into account the contribution of these activities to the support of national objectives.

Activity Description

Supply Operations
The provision of goods and services of both a commercial and technically complex nature. The provision of specialized printing, film and video, exhibit and advertising services to Parliament and Government departments. The effective, efficient and economical management on behalf of departments and agencies of the procurement aspects of major crown projects. The financing, as required, on a cost reimbursable basis, of the acquisition and stockpiling of defence supplies or strategic materials, and the provision of supply support initiatives which contribute to departmental programs.

Regional Operations
The operation of the Receiver General payments, production and delivery systems; the production of and delivery of payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police. Also the procurement of goods and services, locally, in Canada and abroad and as required by the Canadian Commercial Corporation on behalf of foreign governments and the provision of disposal services for surplus material in the custody of Government departments, agencies, and Crown corporations.

Management and Operational Services
The management of the Consolidated Revenue Fund; the maintenance of the central accounts of Canada and preparation of the Public Accounts reports. The administration of systems required for payment, pension and other benefit plan systems for the public service, the Canadian Forces and the Royal Canadian Mounted Police. The provision of accounting, advisory and data processing services on request from departments to the Government as a whole.

Reciprocal Taxation
The remittance by the federal Government (directly or indirectly) to participating provinces, payments in lieu of provincial taxes and fees (includes provincial general sales taxes, motor fuel, tobacco and amusement taxes, and motor vehicle registration fees) on its consumption or use of goods and services. In return, the participating provincial governments pay federal sales and excise taxes on their purchases of goods.

Program Administration
The provision of direction and control for the efficient and effective delivery of the supply and services program, also including the provision of support services, e.g., development and operation of financial management systems, development and operation of management information systems, development of strategic plans; allocation and monitoring of resources; formulation and maintenance of policies; coordination of effective customer and supplier relations; human resources planning and development; and the development and maintenance of security policies.

Supply Support Initiatives
Supply support initiatives involves the review and provision of bridge funding of unsolicited proposals from the private sector which meet the mission-oriented science and technology requirements of Government departments; the evaluation and support of proposals which will increase public awareness of science and technology; the funding of, the subscription to and distribution of certain Government publications and parliamentary papers; and the provision of telephone referral and communications management services.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

To provide statistical information and analysis on the social and economic life of Canada, its provinces, its regions, its businesses, its institutions and its people, in order to contribute to an understanding of the various aspects of Canada and provide a basis for the development, analysis and evaluation of social and economic policies and programs, for public, business and individual decision-making, and for the general benefit and information of Canadians. To promote a national statistical program through the co-ordination of statistical activities of federal departments and agencies with the provinces and territories.

Activity Description

International and Domestic Economic Statistics
The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the co-ordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics
The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the co-ordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and Social Statistics
The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the co-ordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution Statistics
The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the co-ordination of federal, provincial and territorial government statistical activities concerning institutions.

Technical Infrastructure
The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate Management Services
The provision of central direction and management services including, management practices, finance, personnel, and administrative services in support of the agency's program.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	183,887,470	...	...	183,887,470	1	Operating expenditures				
...	...	25,294,000	...	25,294,000	1a	Operating expenditures				
...	...	5,083,000	...	5,083,000	1c	Operating expenditures				
...	...	...	6,696,462	6,696,462		Transfer from: TB Vote 5[1]				
...	...	...	50,900	50,900		TB Vote 10[1]				
...	183,887,470	30,377,000	6,747,362	221,011,832		Total—Vote 1	219,719,750	1,292,082	...	170,773,127
...	23,415,000	...	...	23,415,000	5	Operating expenditures				
...	...	5,857,500	...	5,857,500	5c	Operating expenditures, the grants listed in the Estimates including expenditures on behalf of government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $20,400,000 in respect of such proposals				
...	23,415,000	5,857,500	...	29,272,500		Total—Vote 5	28,463,974	808,526	...	33,759,552
...	39,530	...	1,568	41,098	(S)	Minister of Supply and Services—Salary and motor car allowance	41,098	...	...	39,530
...	25,971,470	...	2,816,530	28,788,000	(S)	Contributions to employee benefit plans	28,788,000	...	...	25,888,000
...	263,000,000	...	(7,385,455)	255,614,545	(S)	Reciprocal Taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977)	255,614,545	...	...	242,785,016
167,460,618	10,005,000	...	(10,005,000)	167,460,618	(S)	Supply Revolving Fund				
...	...	...	(647,189)	(647,189)		Transfer of accumulated surplus				
167,460,618	10,005,000	...	(10,652,189)	166,813,429		Total—Supply Revolving Fund	21,021,271	...	145,792,158	(6,241,933)
81,290,572	(14,025,000)	...	14,025,000	81,290,572	(S)	Defence Production Revolving Fund				
...	...	...	15,000,000	15,000,000		Transfer of authority from the Defence Production Loan Account (Non-budgetary)				
81,290,572	(14,025,000)	...	29,025,000	96,290,572		Total—Defence Production Revolving Fund	(649,949)	...	96,940,521	(2,543,871)
...	...	...	210,183	210,183	(S)	Federal Court awards	210,183	...	...	2,583,443
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,984,580
248,751,190	492,293,470	36,234,500	20,762,999	798,042,159		Total budgetary	553,208,872	2,100,608	242,732,679	472,027,444
...	...	...	(15,000,000)	(15,000,000)	(S)	(L) Defence Production Loan Account authorized under the Defence Production Act. (Transfer of authority to the Defence Production Revolving Fund). (Net)	(15,000,000)	...	...	15,000,000

248,751,190 **...**	**492,293,470** **...**	**36,234,500** **...**	**20,762,999** **(15,000,000)**	**798,042,159** **(15,000,000)**		**Total Department— Budgetary** **Non-budgetary**	**553,208,872** **(15,000,000)**	**2,100,608** **...**	**242,732,679** **...**	**472,027,444**[2] **15,000,000**
						Royal Canadian Mint				
					(S)	(L) Loans to the Mint pursuant to the Royal Canadian Mint Act:				
5,498,642	...	...	...	5,498,642		Section18(1)(a) operating expenses, limit $5,000,000 and financing the cost of capital projects, Section 18(2), combined limit $35,000,000. (Net)	(3,128,736)	...	8,627,378	18,240,768
160,000	...	...	...	160,000		Section 19(2) temporary loans limit $1,000,000. (Net)	...	...	160,000	...
5,658,642	**...**	**...**	**...**	**5,658,642**		**Total Program—Non-budgetary**	**(3,128,736)**	**...**	**8,787,378**	**18,240,768**
						Statistics Canada				
...	270,501,000	...	...	270,501,000	10	Program expenditures				
...	...	...	6,700,000	6,700,000		Transfer from: TB Vote 5[1]				
...	...	...	63,954	63,954		TB Vote 10[1]				
...	270,501,000	...	6,763,954	277,264,954		Total—Vote 10	275,804,112	1,460,842	...	186,352,899
...	22,574,000	...	2,449,000	25,023,000	(S)	Contributions to employee benefit plans	25,023,000	...	...	22,293,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	22
...	**293,075,000**	**...**	**9,212,954**	**302,287,954**		**Total Program—Budgetary**	**300,827,112**	**1,460,842**	**...**	**208,645,921**
248,751,190 **5,658,642**	**785,368,470** **...**	**36,234,500** **...**	**29,975,953** **(15,000,000)**	**1,100,330,113** **(9,341,358)**		**Total Ministry— Budgetary** **Non-budgetary**	**854,035,984** **(18,128,736)**	**3,561,450** **...**	**242,732,679** **8,787,378**	**680,673,365**[2] **33,240,768**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Part of the Fiscal Transfer Payments Program has been transferred from Finance. Therefore, the previous year's expenditure has been adjusted by $242,785,016.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
248,751,190	466,438,000	5,670,500	...	(941,800)	19,020,000	...	738,937,890	Supply operations	547,717,157	...	...	408,036,081
...	321,326,000	1,753,000	3,779,955	(1,504,950)	1,020,000	...	326,374,005	Regional operations	236,272,195	...	...	303,571,028
...	...	...	...	...	(647,189)	...	(647,189)	Supply Revolving Fund (Supply operations and regional operations)	...	...	...	...
248,751,190	787,764,000	7,423,500	3,779,955	(2,446,750)	19,392,811	...	1,064,664,706	Total	783,989,352	37,942,675[1]	242,732,679[1]	711,607,109
...	143,778,000	28,624,000	1,596,135	2,816,350	1,189,000	...	178,003,485	Management and operational services	180,491,860	(2,488,375)	...	144,330,793
...	71,989,470	...	1,371,272	(545,100)	609,098	...	73,424,740	Program administration	69,466,629	3,958,111	...	63,604,585
...	...	...	...	...	210,183	...	210,183	Federal Court awards	210,183	...	...	2,583,443
...	(792,297,000)	...	...	...	...	...	(792,297,000)	Revenue credited to the vote[2]	(754,935,632)	(37,361,368)	...	(703,367,932)
248,751,190	211,234,470	36,047,500	6,747,362	(175,500)	21,401,092	...	524,006,114	Total—Operating	279,222,392	2,051,043	242,732,679	218,757,998
								Capital				
...	10,100,000	...	...	900,000	...	...	11,000,000	Supply operations	10,958,759	...	...	2,443,024
...	4,076,000	...	...	(1,904,000)	...	...	2,172,000	Regional operations	2,164,830	...	...	1,672,610
...	14,176,000	...	...	(1,004,000)	...	...	13,172,000	Total	13,123,589	48,411[1]	...	4,115,634
...	2,005,000	...	...	1,409,000	...	...	3,414,000	Management and operational services	3,413,569	431	...	4,234,290
...	691,000	...	...	(405,000)	...	...	286,000	Program administration	285,447	553	...	549,759
...	16,872,000	...	...	...	...	...	16,872,000	Total—Capital	16,822,605	49,395	...	8,899,683
								Transfer payments				
...	1,187,000	...	...	175,500	...	...	1,362,500	Supply operations	1,362,330	...	...	1,584,747
...	1,187,000	...	...	175,000	...	...	1,362,500	Total	1,362,330	170[1]	...	1,584,747
...	263,000,000	...	...	...	(7,385,455)	...	255,614,545	Reciprocal taxation	255,614,545	...	...	242,785,016
...	...	187,000	...	...	...	...	187,000	Supply support initiatives	187,000	...	...	...
...	264,187,000	187,000	...	175,500	(7,385,455)	...	257,164,045	Total—Transfer payments	257,163,875	170	...	244,369,763
								Non-budgetary				
...	...	...	...	...	(15,000,000)	...	(15,000,000)	Defence Production Loan Account	(15,000,000)	...	...	15,000,000
								Departmental Summary				
248,751,190	**477,725,000**	**5,670,500**	...	**133,700**	**19,020,000**	...	**751,300,390**	**Supply operations**	**560,038,246**	...	...	**412,063,852**
...	**325,402,000**	**1,753,000**	**3,779,955**	**(3,408,950)**	**1,020,000**	...	**328,546,005**	**Regional operations**	**238,437,025**	...	...	**305,243,638**
...	...	...	...	...	**(647,189)**	...	**(647,189)**	**Supply Revolving Fund**	...	...	...	...

248,751,190	803,127,000	7,423,500	3,779,955	(3,275,250)	19,392,811	...	1,079,199,206	Total	798,475,271	37,991,256[1]	242,732,679[1]	717,307,490
...	145,783,000	28,624,000	1,596,135	4,225,350	1,189,000	...	181,417,485	Management and operational services	183,905,429	(2,487,944)	...	148,565,083
...	263,000,000	...	...	...	(7,385,455)	...	255,614,545	Reciprocal taxation	255,614,545	...	...	242,785,016
...	72,680,470	...	1,371,272	(950,100)	609,098	...	73,710,740	Program administration	69,752,076	3,958,664	..	64,154,344
...	...	187,000	...	...	...	...	187,000	Supply support initiatives	187,000	...	...	...
...	...	...	...	...	210,183	...	210,183	Federal Court awards	210,183	...	...	2,583,443
...	(792,297,000)	...	...	...	...	...	(792,297,000)	Revenue credited to the vote[2]	(754,935,632)	(37,361,368)	...	(703,367,932)
...	...	...	...	...	(15,000,000)	...	(15,000,000)	Defence Production Loan Account—Non-budgetary	(15,000,000)	...	...	15,000,000
								Total Department—				
248,751,190	**492,293,470**	**36,234,500**	**6,747,362**	**...**	**14,015,637**	...	798,042,159	**Budgetary**	**553,208,872**	**2,100,608**	**242,732,679**	**472,027,444**
—	**...**	**...**	**...**	**...**	**(15,000,000)**	...	(15,000,000)	**Non-budgetary**	**(15,000,000)**	**...**	**...**	**15,000,000**
								Royal Canadian Mint				
								Non-budgetary				
5,658,642	...	...	...	...	...	...	5,658,642	Royal Canadian Mint	(3,128,736)		8,787,378	18,240,768
5,658,642	**...**	**...**	**...**	**...**	**...**	**...**	**5,658,642**	**Total Program—Non-budgetary**	**(3,128,736)**	**...**	**8,787,378**	**18,240,768**
								Statistics Canada				
								Operating				
...	69,019,000	...	2,044,000	(343,000)	720,000	..	71,440,000	International and domestic economic statistics	69,949,582	1,490,418		59,449,619
...	39,771,000	...	847,000	(2,579,000)	298,000	...	38,337,000	Socio-economic statistics	37,327,514	1,009,486		32,680,846
...	97,030,000	...	695,000	2,993,000	335,000	(2,509,000)	98,544,000	Census and social statistics	98,164,165	379,835		29,951,747
...	16,969,000	...	489,000	(375,000)	172,000	...	17,255,000	Institution statistics	16,350,504	904,496		15,328,071
...	63,058,000	...	3,490,000	1,535,000	700,000	(18,420,000)	50,363,000	Technical infrastructure	51,538,117	(1,175,117)	...	44,481,830
...	23,285,906	...	635,000	(1,231,000)	224,000	.	22,913,906	Corporate management services	22,279,638	634,268		20,522,164
...	(19,429,000)	...	(1,500,000)	...	...	20,929,000	...	Revenue credited to the vote	...			...
...	289,703,906	...	6,700,000	...	2,449,000	...	298,852,906	Total—Operating	295,609,520	3,243,386		202,414,277
								Capital				
...	556,000	...	...	...	...	...	556,000	International and domestic economic statistics	338,709	217,291		...
...	73,000	...	...	...	...	...	73,000	Census and social statistics	55,853	17,147		150,338
...	2,644,000	...	...	...	...	...	2,644,000	Corporate management services	4,751,879	(2,107,879)		5,876,035
...	3,273,000	...	...	...	...	...	3,273,000	Total—Capital	5,146,441	(1,873,441)		6,026,373
								Transfer payments				
...	98,094	...	63,954	...	...	...	162,048	Corporate management services	71,151	90,897	...	205,271
								Program Summary				
...	69,575,000	...	2,044,000	(343,000)	720,000	...	71,996,000	International and domestic economic statistics	70,288,291	1,707,709	...	59,449,619
...	39,771,000	...	847,000	(2,579,000)	298,000	...	38,337,000	Socio-economic statistics	37,327,514	1,009,486	...	32,680,846
...	94,594,000	...	695,000	2,993,000	335,000	...	98,617,000	Census and social statistics	98,220,018	396,982	...	30,102,085
...	16,969,000	...	489,000	(375,000)	172,000	...	17,255,000	Institution statistics	16,350,504	904,496	...	15,328,071

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	46,138,000	...	1,990,000	1,535,000	700,000	...	50,363,000	Technical infrastructure	51,538,117	(1,175,117)	...	44,481,830
...	26,028,000	...	698,954	(1,231,000)	224,000	...	25,719,954	Corporate management services	27,102,668	(1,382,714)	...	26,603,470
...	**293,075,000**	...	**6,763,954**	...	**2,449,000**	...	**302,287,954**	**Total Program—Budgetary**	**300,827,112**	**1,460,842**	...	**208,645,921**
248,751,190	785,368,470	36,234,500	13,511,316	...	16,464,637	...	1,100,330,113	Total Ministry—Budgetary	854,035,984	3,561,450	242,732,679	680,673,365
5,658,642	...	...	...	...	(15,000,000)	...	(9,341,358)	Non-budgetary	(18,128,736)	...	8,787,378	33,240,768

[1] The detail by activity is not available.

[2] Amounts credited to the vote are not allocated by activity.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Supply support initiatives				
...	...	100,000	...	...	...	100,000	The Youth Science Foundation (YSF)	100,000	...	...	...
...	...	87,000	...	...	...	87,000	Le Conseil de développement du loisir scientifique (CDLS)	87,000	...	...	...
...	...	**187,000**	...	...	...	**187,000**	Total—Grants	**187,000**	...	...	...
							Contributions				
							Supply operations				
...	1,000,000	...	...	175,500	...	1,175,500	Contributions to organizations, associations, and individuals for projects to promote public education and awareness of science and technology	1,362,330	(186,830)	...	1,274,747
...	187,000	...	...		...	187,000	Contributions on behalf of federal Government departments to organizations or individuals to undertake co-operative projects to promote public awareness projects relating to departmental mandates	...	187,000	...	310,000
...	**1,187,000**	...	...	**175,500**	...	**1,362,500**	Total—Contributions	**1,362,330**	**170**	...	**1,584,747**
							Other transfer payments				
							Reciprocal taxation				
...	**263,000,000**	...	...	...	(7,385,455)	255,614,545	(S) Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977—Part VIII	255,614,545	...	...	**242,785,016**
							Departmental Summary by Activity				
...	1,187,000	...	...	175,500	...	1,362,500	**Supply operations**	1,362,330	170	...	1,584,747
...	263,000,000	...	...	...	(7,385,455)	255,614,545	**Reciprocal taxation**	255,614,545	...	...	242,785,016
...	...	187,000	...	...	...	187,000	**Supply support initiatives**	187,000	...	...	...
—	**264,187,000**	**187,000**	—	**175,500**	**(7,385,455)**	**257,164,045**	**Total Department**	**257,163,875**	**170**	—	**244,369,763**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Statistics Canada				
							Grants				
							Corporate management services				
...	40,628	...	...	...	...	40,628	Canada's fee for membership in the Inter-American Statistical Institute ($29,505 US)	...	40,628	...	40,628
...	1,706	...	...	...	...	1,706	International Statistical Institute (2,630 Swiss Francs)	2,178	(472)	...	1,706
...	1,787	...	...	...	...	1,787	International Association for Research in Income and Wealth ($1,298 US)	1,787	...	...	1,787
...	3,973	...	...	...	...	3,973	Conference of Commonwealth Statisticians (2,000 Pounds Sterling)	3,980	(7)	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,220
...	**48,094**	...	...	...	...	**48,094**	Total—Grants	**7,945**	**40,149**	...	**52,341**
							Contributions				
							Corporate management services				
...	50,000	...	...	...	...	50,000	Massachusetts Institute of Technology ($36,311 US)	...	50,000	...	50,000
...	...	...	63,954	...	...	63,954	Challenge 86	63,206	748	...	72,930
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	30,000
...	**50,000**	...	**63,954**	...	...	**113,954**	Total Contributions	**63,206**	**50,748**	...	**152,930**
...	**98,094**	...	**63,954**	...	...	**162,048**	**Total Program**	**71,151**	**90,897**	...	**205,271**
...	**264,285,094**	**187,000**	**63,954**	**175,500**	**(7,385,455)**	**257,326,093**	**Total Ministry**	**257,235,026**	**91,067**	...	**244,575,034**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Supply operations			
Recoveries from the provision of goods and services sold to other Government departments and agencies	470,015,000	...	395,884,369
Regional operations			
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services	212,838,000	...	193,388,913
Management and operational services			
Recoveries from the provision of services in support of the Receiver General function, and in the areas of compensation, personnel, finance, management consulting, auditing and advisory services	68,741,000	...	78,686,625
Program administration			
Recoveries for the cost of general administrative services provided to the Supply Revolving Fund and to other Government departments	40,703,000	...	35,408,025
Total	792,297,000	754,935,632[1]	703,367,932
Total Department—Budgetary	**792,297,000**	**754,935,632[1]**	**703,367,932**
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics			
Recoveries from other Government departments under census cost sharing agreement for materials and services provided	2,509,000	2,384,895	...
Technical infrastructure			
Recoveries from other governments, other federal Government departments and the private sector for materials and services provided	16,920,000	20,274,367	...
Increased revenue credited to the vote (TB 802232)	1,500,000	...	...
From federal Government departments and agencies	...	...	13,582,083
Revenue credited to the vote (outside parties)	...	...	5,146,315
Total Program—Budgetary	**20,929,000**	**22,659,262**	**18,728,398**
Total Ministry—Budgetary	**813,226,000**	**777,594,894**	**722,096,330**

[1] Actual amounts credited to the vote for the current year are not allocated by activity.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Royal Canadian Mint—		
Interest	3,264,376	3,036,602
Transfer of profit	790,577	7,399,783
Defence production loan account	1,112,671	...
Cash—		
Interest on bank deposits	5,861,461	5,277,652
Other accounts—		
Interest on investment *re* military puchases	24,186,526	20,700,508
Management and operational services sector—		
Consolidated Revenue Fund—Other	11,701,784	...
	46,917,395	36,414,545
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,423,906	624,319
Adjustment to prior year's Payables at Year End (PAYE)	340,613	(146,528)
	1,764,519	477,791
Services and service fees—		
Access to information fees	15,307	4,549
Proceeds from sales—		
Sales of surplus Crown assets	20,935,909	19,938,247
Sale of Canadian Arsenals Limited	87,500,000	...
	108,435,909	19,938,247
Other non-tax revenue—		
Conscience money	124,347	35,655
Donations to the Crown	246,776	136,014
Miscellaneous	5,760,723	2,663,293
	6,131,846	2,834,962
Total Department	**163,264,976**	**59,670,094**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Statistics Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	113,189	198,281
Adjustment to prior year's Payables at Year End (PAYE)	119,697	144,654
	232,886	342,935
Other non-tax revenue—		
Receipt of previous year's revenue	293,470	..
Miscellaneous	294,023	360
	587,493	360
Total Program	820,379	343,295
Ministry Summary		
Non-Tax Revenue—		
Return on investments	46,917,395	36,414,545
Refunds of previous years' expenditure	1,997,405	820,726
Services and service fees	15,307	4,549
Proceeds from sales	108,435,909	19,938,247
Other non-tax revenue	6,719,339	2,835,322
Total Ministry	**164,085,355**	**60,013,389**

(1) Interest unless otherwise indicated.

SECTION 26

1986-87
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Aviation Safety Board
Canadian Transport Commission
Civil Aviation Tribunal
Grain Transportation Agency Administrator
Northern Pipeline Agency

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Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Marine Transportation
Encompasses the provision of marine navigation systems including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communication; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development; direct services as part of the federal Government's commitment to marine search and rescue enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the operation of the St. Lawrence Seaway as well as several bridges over the St. Lawrence River; the development, operation and maintenance of fifteen ports and harbours and nine commission harbours; and the operation of the vessel M.V. Arctic.

Air Transportation
The essential regulation of the national civil air transportation system for the safety of aircraft, air travellers and air cargo; the development and operation of the national civil air navigation system; the development and operation of the national civil airports system; and the provision of aircraft services necessary for transport program operations.

Surface Transportation
The development, implementation and monitoring of policies and programs relating to urban transportation, including railway relocation and grade separation projects; the construction and improvement of highways; the provision of certain coastal steamship and ferry services for which Canada has accepted responsibility; a national railway transportation network for freight service and provision of rail passenger services. The research, development, implementation and assessment of policies and programs for road safety, promulgation and enforcement of safety, emission and fuel economy standards for new motor vehicles and components manufactured or imported into Canada.

Departmental Administration
Offices of the Minister, Minister of State, Deputy Minister and Associate Deputy Minister. Policy co-ordination, strategic planning and research. Provision of services in finance, personnel, training, internal audit, program evaluation and review, computers, management systems, materiel management and contracting, general administration, security, public affairs, and legal counsel. Operation of a transport of dangerous goods program.

Air Canada

Objective

To operate the business of an air carrier, within and outside Canada.

Canadian Aviation Safety Board

Objective

To advance aviation safety.

Activity Description

Advancement of Aviation Safety
The investigation, analysis and reporting of accidents, incidents and hazards involving civil aircraft in order to determine the contributing causes and factors for the purpose of developing safety recommendations designed to eliminate or reduce aviation safety deficiencies.

Canadian Transport Commission

Objective

With due regard to national policy aimed at achieving an economic, efficient and adequate transportation system, to regulate the development and operation of those elements of the transportation sector that come under federal jurisdiction in order to protect the interests of the users of transportation, to maintain the economic well-being and growth of Canada, and to co-ordinate and harmonize the operations of transport carriers.

To regulate the safety of railway transport services in Canada, so that they are operated in a manner that minimizes the risk of personal injury to employees and the public as well as damage to property.

To develop and provide information and advice to the federal Government on the economic and social aspects of all modes of transport within, into or from Canada.

To administer, in an economical and efficient manner, certain federal Government programs for the subsidization of transport services.

Activity Description

Air Transport
The economic regulation of commercial air services in Canada through the licensing of these services, the inspection and monitoring of air carrier operations, the examination and control of tariffs, the review of acquisitions and mergers involving air carriers or commercial air services, and economic and financial analysis of the industry; participation in the development of international air agreements and consultation with foreign aeronautical authorities on scheduled and chartered air transport; and the administration of subsidies for commercial air carriers.

Railway Transport
The economic regulation of railway services in Canada through the analysis, development and promulgation of accounting and costing methodology, the auditing of railways' accounts, the examination and analysis of tariffs, and the resolution of complaints concerning tariffs; the monitoring of quality of freight and passenger-train services; the approval of branch-line abandonment and agency centralization applications; the development and enforcement of safety regulations, standards and procedures for railway operation, equipment and infrastructure; and the administration of subsidy payments to railway companies.

Water Transport
The licensing of water carriers in designated areas; the examination and acceptance of tariffs; the review of acquisitions and mergers involving water carriers; the provision of advice to the Minister of National Revenue on applications of foreign vessels being considered for engagement in the coasting trade; and the economic analysis and monitoring of international maritime and multimodal transportation matters.

Motor Vehicle Transport
The review of acquisitions and mergers involving road transport services; the economic regulation of the CN Roadcruiser Bus Service (Newfoundland); and the administration of subsidy payments to truckers.

Research
Development of study and research programs to provide information and advice on the economic and social aspects of all modes of transport within, into or from Canada.

Management and Administration
The Executive and corporate management functions, and administrative services in support of Commission activities.

Civil Aviation Tribunal

Objective

To provide the aviation community the opportunity to appeal enforcement decisions or penalties assessed under the Aeronautics Act.

Activity Description

Review Hearings and Appeals
Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement decisions and/or penalties assessed by the Minister of Transport under the Aeronautics Act; to conduct hearings into such appeals; and to advise the Minister to sustain such decisions or to substitute the Tribunal's decisions or to request the Minister to reconsider.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export position in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator
Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximum benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a national scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers, and others on system performance and evaluation.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Activity Description

Regulation of Construction of the Alaska Highway Gas Pipeline
To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	678,830,000	...	...	678,830,000	1	Operating expenditures				
...	...	1	...	1	1a	Transfer of $9,510,999 from Transport Vote 5 and $1,400,000 from Transport Vote 10				
...	...	1	...	1	1c	Transfer of $36,238,999 from Transport Vote 5				
...	...	...	45,749,998	45,749,998		Transfer from: Vote 5				
...	...	...	1,400,000	1,400,000		Vote 10				
...	...	...	16,400,000	16,400,000		TB Vote 5(1)				
...	...	...	101,900	101,900		TB Vote 10(1)				
...	678,830,000	2	63,651,898	742,481,900		Total—Vote 1	733,545,539	8,936,361	...	857,475,074
...	828,304,000	...	...	828,304,000	5	Capital expenditures				
...	...	...	(45,749,998)	(45,749,998)		Transfer to: Vote 1				
...	...	...	(4,279,999)	(4,279,999)		Vote 15				
...	...	...	(2,660,999)	(2,660,999)		Vote 20				
...	...	...	(1,520,999)	(1,520,999)		Vote 25				
...	...	...	(13,199,999)	(13,199,999)		Vote 26c				
...	...	...	(5,450,999)	(5,450,999)		Vote 30				
...	...	...	(724,999)	(724,999)		Vote 36c				
...	...	...	(1,549,999)	(1,549,999)		Vote 38c				
...	...	...	(33,699,998)	(33,699,998)		Vote 40				
...	...	...	(822,999)	(822,999)		Vote 42c				
...	...	...	(26,699,999)	(26,699,999)		Vote 45				
...	828,304,000	...	(136,360,987)	691,943,013		Total—Vote 5	580,420,124	111,522,889	...	672,123,841
...	280,402,117	...	...	280,402,117	10	Grants and contributions				
...	...	1	...	1	10a	Grants and contributions				
...	...	1	...	1	10c	Grants and contributions				
...	...	...	(1,400,000)	(1,400,000)		Transfer to Vote 1				
...	280,402,117	2	(1,400,000)	279,002,119		Total—Vote 10	260,646,965	18,355,154	...	332,930,708
...	9,184,000	...	...	9,184,000	15	Payments to Canada Harbour Place Corporation				
...	...	1	...	1	15a	Transfer of $4,279,999 from Transport Vote 5				
...	...	...	4,279,999	4,279,999		Transfer from: Vote 5				
...	...	...	158,133	158,133		TB Vote 10(1)				
...	9,184,000	1	4,438,132	13,622,133		Total—Vote 15	13,622,133	...	...	55,609,000
...	2,116,000	...	...	2,116,000	20	Payment to the Canarctic Shipping Company, Limited				
...	...	1	...	1	20c	Transfer of $2,660,999 from Transport Vote 5				
...	...	...	2,660,999	2,660,999		Transfer from Vote 5				
...	2,116,000	1	2,660,999	4,777,000		Total—Vote 20	4,777,000	...	...	4,156,688

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	2,488,000	...	...	2,488,000	25	Payment to the Jacques Cartier and Champlain Bridges Inc.				
...	...	1	...	1	25c	Transfer of $1,520,999 from Transport Vote 5				
...	...	...	1,520,999	1,520,999		Transfer from Vote 5				
...	2,488,000	1	1,520,999	4,009,000		Total—Vote 25	3,853,000	156,000	...	3,855,000
...	...	1	...	1	26c	Payment to St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures—To authorize the transfer of $13,199,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...		...	13,199,999	13,199,999		Transfer from Vote 5				
...	...	1	13,199,999	13,200,000		Total—Vote 26c	13,200,000	...	...	...
...	8,867,000	...	...	8,867,000	30	Payment to the Canada Ports Corporation				
...	...	1	...	1	30a	Payment to the Canada Ports Corporation for the (a) construction of a deep berth at Churchill, Manitoba; and (b) transfer of $5,450,999 from Transport Vote 5				
...	...	...	5,450,999	5,450,999		Transfer from Vote 5				
...	8,867,000	1	5,450,999	14,318,000		Total—Vote 30	12,992,556	1,325,444	...	14,126,655
...	...	1	...	1	31c	To extend the purposes of Transport Vote 39c, Appropriation Act No. 4, 1983-84 to increase from $205,000,000 to $230,000,000 the amount the Minister may guarantee in respect of loans and other financial arrangements to be entered into by Ridley Terminals Inc.	...	1	...	...
...	1,160,000	...	...	1,160,000	35	Payment to the Hamilton Harbour Commission	1,160,000	...	...	2,000,000
...	...	1	...	1	36c	Payment to Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1986 and for the acquisition of a Pilot Boat—To authorize the transfer of $724,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	724,999	724,999		Transfer from Vote 5				
...	...	1	724,999	725,000		Total—Vote 36c	459,735	265,265	...	611,111

...	...	1	...	1	38c	Payment to Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1986—To authorize the transfer of $1,549,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	1,549,999	1,549,999		Transfer from Vote 5				
...	...	1	1,549,999	1,550,000		Total—Vote 38c	1,281,912	268,088	...	1,956,050
...	146,106,000	...	...	146,106,000	40	Payments to Marine Atlantic Inc.				
...	...	1	...	1	40a	Transfer of $19,699,999 from Transport Vote 5				
...	...	1	...	1	40c	Payment to Marine Atlantic Inc.—To extend the purposes of Transport Vote 40, Appropriation Act No. 2, 1986-87 (a) to authorize the acquisition from Canadian National Railway Company all the issued share capital of a corporation to which assets related to the St. John's Dockyard will have been transferred by Canadian National Railway Company; and (b) to authorize the transfer of $13,999,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	33,699,998	33,699,998		Transfer from Vote 5				
...	146,106,000	2	33,699,998	179,806,000		Total—Vote 40	179,797,289	8,711	...	102,811,000
...	...	1	...	1	42c	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with government approved plans for the provision of Newfoundland transportation services—To authorize the transfer of $822,999 from Transport Vote 5, Appropriation Act No. 2, 1986-87 for the purposes of this Vote				
...	...	...	822,999	822,999		Transfer from Vote 5				
...	...	1	822,999	823,000		Total—Vote 42c	812,544	10,456	...	927,732
...	500,000,000	...	...	500,000,000	45	Payments to VIA Rail Canada Inc.				
...	...	1	...	1	45c	Transfer of $26,699,999 from Transport Vote 5				
...	...	...	26,699,999	26,699,999		Transfer from Vote 5				
...	500,000,000	1	26,699,999	526,700,000		Total—Vote 45	535,767,607	(9,067,607)	...	599,792,361
...	39,530	...	1,568	41,098	(S)	Minister of Transport—Salary and motor car allowance	41,098	...	...	39,530
4,895,177	2,600,000	...	(2,600,000)	4,895,177	(S)	Stores Revolving Fund				
...	...	1	...	1	2c	Stores Revolving Fund—In accordance with Section 33 of the Adjustment of Accounts Act, to repeal Section 30 of the said Act, as of March 31, 1987				

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	3,349,790	3,349,790	(S)	Termination of Stores Revolving Fund—Approved by Treasury Board to write-off the deficit in accordance with Section 33 of the Adjustment of Account Act				
4,895,177	2,600,000	1	749,790	8,244,968		Total—Stores Revolving Fund	2,841,579	5,403,389	...	4,933,919
139,341,718	(21,134,000)	...	21,134,000	139,341,718	(S)	Self-Supporting Airports and Associated Ground Services Revolving Fund	(26,486,758)	...	165,828,476	(107,264,863)
...	2,600,000	...	62,157	2,662,157	(S)	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	2,662,157	...	...	2,968,288
...	102,250,470	...	11,182,530	113,433,000	(S)	Contributions to employee benefit plans	113,433,000	...	...	111,699,000
...	...	...	307,979	307,979	(S)	Federal Court awards	307,979	...	...	4,345,087
...	...	...	422,924	422,924	(S)	Refunds of amounts credited to revenue in previous year	422,924	...	...	19,911
...	...	...	...	...		Appropriations not required for the current year	...	...	...	12,113,623
144,236,895	2,543,813,117	17	50,520,981	2,738,571,010		Total budgetary	2,435,558,383	137,184,151	165,828,476	2,677,229,715
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the Canada Ports Corporation Act, Sections 26 and 28. Limit $10,000,000. (Net)	...	...	10,000,000	...
10,000,000	...	...	...	10,000,000	(S)	(L) Loans to the St. Lawrence Seaway Authority Act, Section 29. Limit $10,000,000. (Net)	...	...	10,000,000	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,781,000
20,000,000	...	...	...	20,000,000		Total non-budgetary	...	...	20,000,000	6,781,000
144,236,895	**2,543,813,117**	**17**	**50,520,981**	**2,738,571,010**		**Total Department—Budgetary**	**2,435,558,383**	**137,184,151**	**165,828,476**	**2,677,229,715**[2]
20,000,000	...	...	...	**20,000,000**		**Non-budgetary**	...	...	**20,000,000**	**6,781,000**
						Air Canada				
420,991,000	...	...	...	420,991,000	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 10. Authorized capital limit $750,000,000. (Gross)	...	...	420,991,000	...
553,902,237	...	...	...	553,902,237	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 16. Limit $750,000,000. (Net)	(20,508,877)	...	574,411,114	(31,581,502)
974,893,237	...	...	...	**974,893,237**		**Total Program—Non-budgetary**	**(20,508,877)**	...	**995,402,114**	**(31,581,502)**
						Canadian Aviation Safety Board				
...	14,342,000	...	...	14,342,000	50	Program expenditures	13,996,623	345,377	...	16,855,808
...	1,260,000	...	137,000	1,397,000	(S)	Contributions to employee benefit plans	1,397,000	...	...	1,308,000
...	**15,602,000**	...	**137,000**	**15,739,000**		**Total Program—Budgetary**	**15,393,623**	**345,377**	...	**18,163,808**

						Canadian Transport Commission				
...	37,611,000	...	...	37,611,000	55	Operating expenditures				
...	...	...	1,644,681	1,644,681		Transfer from: TB Vote 5[1]				
...	...	...	41,400	41,400		TB Vote 10[1]				
...	37,611,000	...	1,686,081	39,297,081		Total—Vote 55	38,031,384	1,265,697	...	39,854,384
...	25,704,000	...	...	25,704,000	60	Grants and contributions				
...	...	2,600,000	...	2,600,000	60c	Grants and contributions				
...	25,704,000	2,600,000	...	28,304,000		Total—Vote 60	27,291,089	1,012,911	...	24,422,250
...	706,100,000	(33,950,000)	(66,058)	672,083,942	(S)	Payments to railway companies under the Western Grain Transportation Act	672,083,942	...	...	496,362,053
...	69,660,000	4,530,000	(412,270)	73,777,730	(S)	Payments to railway and transportation companies under the Railway Act	73,777,730	...	...	47,187,946
...	58,361,000	7,893,000	1,311,730	67,565,730	(S)	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	67,565,730	...	...	67,454,564
...	4,146,000	...	450,000	4,596,000	(S)	Contributions to employee benefit plans	4,596,000	...	...	4,890,000
...	**901,582,000**	**(18,927,000)**	**2,969,483**	**885,624,483**		**Total Program—Budgetary**	**883,345,875**	**2,278,608**	**...**	**680,171,197**
						Civil Aviation Tribunal[2]				
...	...	800,000	...	800,000	63a	Program expenditures	654,506	145,494	...	114,867
...	**...**	**800,000**	**...**	**800,000**		**Total Program—Budgetary**	**654,506**	**145,494**	**...**	**114,867[2]**
						Grain Transportation Agency Administrator				
...	2,944,000	...	...	2,944,000	65	Program expenditures				
...	...	8,600,000	...	8,600,000	65c	Program expenditures and contributions				
...	2,944,000	8,600,000	...	11,544,000		Total—Vote 65	2,946,064	8,597,936	...	2,031,995
...	188,000	...	20,000	208,000	(S)	Contributions to employee benefit plans	208,000	...	...	213,000
...	**3,132,000**	**8,600,000**	**20,000**	**11,752,000**		**Total Program—Budgetary**	**3,154,064**	**8,597,936**	**...**	**2,244,995**
						Northern Pipeline Agency				
...	600,000	...	...	600,000	70	Program expenditures	363,842	236,158	...	704,022
...	45,000	...	...	45,000	(S)	Contributions to employee benefit plans	45,000	...	...	157,000
...	**645,000**	**...**	**...**	**645,000**		**Total Program—Budgetary**	**408,842**	**236,158**	**...**	**861,022**
144,236,895	**3,464,774,117**	**(9,526,983)**	**53,647,464**	**3,653,131,493**		**Total Ministry— Budgetary**	**3,338,515,293**	**148,787,724**	**165,828,476**	**3,378,785,604**
994,893,237	**...**	**...**	**...**	**994,893,237**		**Non-budgetary**	**(20,508,877)**	**...**	**1,015,402,114**	**(24,800,502)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

[2] Civil Aviation Tribunal was established in 1986-87. The previous year's expenditure was reported in 1985-86 under the Department of Transport

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	482,465,000	6	6,919,351	16,123,996	3,481,432	(8,650,000)	500,339,785	Marine transportation	464,805,085	35,534,700	...	469,015,470
139,341,718	955,463,000	...	6,792,572	5,071,000	122,580,495	(871,300,000)	357,948,785	Air transportation	174,669,594	17,450,715	165,828,476	193,920,588
...	27,387,000	...	230,496	...	307,775	...	27,925,271	Surface transportation	24,650,656	3,274,615	...	727,354,339
4,895,177	757,912,000	9	2,717,614	116,565,991	2,486,089	(5,827,000)	878,749,880	Departmental administration	927,703,802	(48,953,922)	...	171,477,530
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	4,944,304
...	(885,777,000)	...	...	...	...	885,777,000		Revenue credited to the vote	...	...	...	...
144,236,895	1,337,450,000	15	16,660,033	137,760,987	128,855,791	...	1,764,963,721	Total—Operating	1,591,829,137	7,306,108	165,828,476	1,566,712,231
								Capital				
...	347,446,000	...	...	(65,059,994)	...	...	282,386,006	Marine transportation	223,588,651	58,797,355	...	316,815,001
...	565,051,000	...	...	(71,474,993)	(95,057,000)	...	398,519,007	Air transportation	337,472,358	61,046,649	...	435,761,871
...	2,210,000	...	...	...	...	...	2,210,000	Surface transportation	2,598,219	(388,219)	...	2,565,212
...	8,654,000	...	...	...	...	...	8,654,000	Departmental administration	16,586,896	(7,932,896)	...	12,307,085
...		...	...	...	...	...	...	Activities not required for the current year	...	...	...	7,169,319
...	923,361,000	...	...	(136,534,987)	(95,057,000)	...	691,769,013	Total—Capital	580,246,124	111,522,889	...	774,618,488
								Transfer payments				
...	1,019,117	1	...	174,000	...	...	1,193,118	Marine transportation	1,648,402	(455,284)	...	1,013,672
...	41,817,000	...	...	...	...	...	41,817,000	Air transportation	37,734,078	4,082,922	...	38,819,113
...	22,953,000	...	...	...	...	...	22,953,000	Surface transportation	8,834,624	14,118,376	...	81,056,483
...	217,213,000	1	...	(1,400,000)	62,157	...	215,875,158	Departmental administration	215,266,018	609,140	...	215,009,728
...	283,002,117	2	...	(1,226,000)	62,157	...	281,838,276	Total—Transfer payments	263,483,122	18,355,154	...	335,898,996
								Non-budgetary				
								Crown corporations:				
20,000,000	...	...	...	...	...	...	20,000,000	Marine transportation	...	...	20,000,000	6,781,000
								Departmental Summary				
								Marine transportation—				
...	822,280,117	7	6,919,351	(48,761,998)	3,481,432	...	783,918,909	**Budgetary**	690,042,138	93,876,771	...	786,844,143
20,000,000	...	...	...	...	...	...	20,000,000	**Non-budgetary**	...	...	20,000,000	6,781,000
139,341,718	691,031,000	...	6,792,572	(66,403,993)	27,523,495	...	798,284,792	**Air transportation**	549,876,030	82,580,286	165,828,476	668,501,572
...	52,550,000	...	230,496	...	307,775	...	53,088,271	**Surface transportation**	36,083,499	17,004,772	...	810,976,034
4,895,177	977,952,000	10	2,717,614	115,165,991	2,548,246	...	1,103,279,038	**Departmental administration**	1,159,556,716	(56,277,678)	...	398,794,343
...	...	...	...	...	...	...	...	**Activities not required for the current year**	...	...	...	12,113,623

144,236,895 **20,000,000**	**2,543,813,117** **—**	**17** **—**	**16,660,833** **—**	**...** **—**	**33,860,948** **—**	**...** **...**	**2,738,571,010** **20,000,000**	**Total Department—** **Budgetary** **Non-budgetary**	**2,435,558,383** **—**	**137,184,151** **—**	**165,828,476** **20,000,000**	**2,677,229,715** **6,781,000**
								Air Canada				
								Non-budgetary				
974,893,237	...	...	...	...	...	...	974,893,237	Air Canada Corporation	(20,508,877)		995,402,114	(31,581,502)
974,893,237	**...**	**...**	**...**	**...**	**...**	**...**	**974,893,237**	**Total Program—Non-budgetary**	**(20,508,877)**	**...**	**995,402,114**	**(31,581,502)**
								Canadian Aviation Safety Board				
								Operating				
...	14,742,000	...	...	...	137,000	...	14,879,000	Advancement of aviation safety	14,536,458	342,542	...	17,144,153
								Capital				
...	860,000	...	...	...	...	...	860,000	Advancement of aviation safety	857,165	2,835	...	1,019,655
...	**15,602,000**	**...**	**...**	**...**	**137,000**	**...**	**15,739,000**	**Total Program—Budgetary**	**15,393,623**	**345,377**	**...**	**18,163,808**
								Canadian Transport Commission				
								Operating				
...	6,233,000	...	102,650	...	74,804	...	6,410,454	Air transport	6,098,523	311,931	...	7,126,879
...	17,564,000	...	1,103,400	...	177,290	...	18,844,690	Railway transport	18,257,681	587,009	...	17,685,431
...	1,480,000	...	118,000	...	17,671	...	1,615,671	Water transport	1,620,958	(5,287)	...	1,861,796
...	1,618,000	...	91,750	...	24,149	...	1,733,899	Motor vehicle transport	1,889,724	(155,825)	...	1,885,758
...	3,894,000	...	2,850	...	35,340	...	3,932,190	Research	3,247,558	684,632	...	3,921,886
...	10,884,000	...	267,431	...	120,746	...	11,272,177	Management and administration	11,014,460	257,717	...	11,810,534
...	41,673,000	...	1,686,081	...	450,000	...	43,809,081	Total—Operating	42,128,904	1,680,177	...	44,292,284
								Capital				
...	10,000	...	...	...	...	...	10,000	Air transport	19,352	(9,352)		62,586
...	24,000	...	...	...	...	...	24,000	Railway transport	179,899	(155,899)		104,506
...	4,000	...	...	...	...	...	4,000	Water transport	6,098	(2,098)		14,611
...	2,000	...	...	...	...	...	2,000	Motor vehicle transport	3,739	(1,739)		11,065
...	3,000	...	...	...	...	...	3,000	Research	12,891	(9,891)		15,168
...	41,000	...	...	...	...	...	41,000	Management and administration	276,501	(235,501)		244,164
...	84,000	...	...	...	...	...	84,000	Total—Capital	498,480	(414,480)	...	452,100
								Transfer payments				
...	...	1,600,000	...	...	...	...	1,600,000	Air transport	1,600,000	...	...	600,000
...	814,223,000	(29,073,000)	...	...	(739,948)	...	784,410,052	Railway transport	783,397,141	1,012,911	...	578,609,898
...	333,000	163,000	...	...	(32,684)	...	463,316	Water transport	463,316	...	...	370,720
...	45,269,000	8,383,000	...	...	1,606,034	...	55,258,034	Motor vehicle transport	55,258,034	...	...	55,844,279
...	...	...	...	...	...	...		Research		...	...	1,916
...	859,825,000	(18,927,000)	...	...	833,402	...	841,731,402	Total—Transfer payments	840,718,491	1,012,911	...	635,426,813
								Program Summary				
...	**6,243,000**	**1,600,000**	**102,650**	**...**	**74,804**	**...**	8,020,454	**Air transport**	7,717,875	**302,579**	**...**	**7,789,465**
...	**831,811,000**	**(29,073,000)**	**1,103,400**	**...**	**(562,658)**	**...**	803,278,742	**Railway transport**	801,834,721	**1,444,021**	**...**	**596,399,835**
...	**1,817,000**	**163,000**	**118,000**	**...**	**(15,013)**	**...**	2,082,987	**Water transport**	2,090,372	**(7,385)**	**...**	**2,247,127**
...	**46,889,000**	**8,383,000**	**91,750**	**...**	**1,630,183**	**...**	56,993,933	**Motor vehicle transport**	57,151,497	**(157,564)**	**...**	**57,741,102**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	3,897,000	...	2,850	...	35,340	...	3,935,190	**Research**	3,260,449	674,741	...	3,938,970
...	10,925,000	...	267,431	...	120,746	...	11,313,177	**Management and administration**	11,290,961	22,216	...	12,054,698
...	**901,582,000**	**(18,927,000)**	**1,686,081**	...	**1,283,402**	...	**885,624,483**	**Total Program—Budgetary**	**883,345,875**	**2,278,608**	...	**680,171,197**
								Civil Aviation Tribunal				
								Operating				
...	...	690,000	...	...	...	...	690,000	Review hearings and appeals	555,691	134,309	...	114,867
								Capital				
...	...	110,000	...	...	...	...	110,000	Review hearings and appeals	98,815	11,185	...	...
...	...	**800,000**	...	...	...	...	**800,000**	**Total Program—Budgetary**	**654,506**	**145,494**	...	**114,867**
								Grain Transportation Agency Administrator				
								Operating				
...	2,894,000	...	...	...	20,000	...	2,914,000	Grain Transportation Agency Administrator	2,040,336	873,664	...	1,931,606
								Capital				
...	38,000	...	...	...	...	...	38,000	Grain Transportation Agency Administrator	39,959	(1,959)	...	86,250
								Transfer payments				
...	200,000	8,600,000	...	...	...	...	8,800,000	Grain Transportation Agency Administrator	1,073,769	7,726,231	...	227,139
...	**3,132,000**	**8,600,000**	...	...	**20,000**	...	**11,752,000**	**Total Program—Budgetary**	**3,154,064**	**8,597,936**	...	**2,244,995**
								Northern Pipeline Agency				
								Operating				
...	645,000	...	...	...	...	...	645,000	Regulation of construction of the Alaska highway gas pipeline	408,842	236,158	...	861,022
...	**645,000**	...	...	...	...	...	**645,000**	**Total Program—Budgetary**	**408,842**	**236,158**	...	**861,022**
144,236,895	**3,464,774,117**	**(9,526,983)**	**18,346,114**	...	**35,301,350**	...	**3,653,131,493**	**Total Ministry—Budgetary**	**3,338,515,293**	**148,787,724**	**165,828,476**	**3,378,785,604**
994,893,237	...	...	...	...	...	...	**994,893,237**	**Non-budgetary**	**(20,508,877)**	...	**1,015,402,114**	**(24,800,502)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Marine transportation				
...	150	...	...	...	...	150	Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Nautical services—Grants to institutions assisting sailors:				
...	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
...	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
...	10,000	...	...	...	...	10,000	British Sailors' Society (Canada)	10,000	...	...	10,000
...	600	...	...	...	...	600	Mariners' House of Montreal, Montreal, PQ	600	...	...	600
...	300	...	...	...	...	300	Mission to Seamen—Lakehead Branch	300	...	...	300
...	300	...	...	...	...	300	Missions to Seamen—Sarnia and Windsor	300	...	...	300
...	300	...	...	...	...	300	Seafarer's Club—Prince Rupert, BC	300	...	...	300
...	1,667	...	...	...	...	1,667	Steamship inspection—Grant to the Canada Safety Council for the promotion of boating safety	1,667	...	...	...
...	...	1	...	4,999	...	5,000	Grant to the Canadian Port and Harbour Association	5,000	...	...	...
...	14,117	1	...	4,999	...	19,117		19,117	...	...	12,450
							Air transportation				
...	25,000	...	...	...	...	25,000	Royal Canadian Flying Clubs Association	25,000	...	...	18,750
							Surface transportation				
...	100,000	...	...	...	...	100,000	Operation Lifesaver Committee in support of a highway-railway grade crossing safety program	100,000	...	...	100,000
							Departmental administration				
...	93,000	1	...	28,599	...	121,600	Grants to universities, other organizations, university students and other individuals for transportation research	119,600	2,000	...	1,123,225
...	20,000	...	...	...	...	20,000	National Transportation Week Committee	20,000	...	...	20,000
...	15,678,000	...	...	(178,599)	...	15,499,401	Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	15,378,584	120,817	...	14,895,955
...	6,000,000	...	...	...	...	6,000,000	Government of Quebec for improvements to the Montreal Commuter Train System	5,075,000	925,000	...	2,648,553

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	150,000	...	150,000	Grant to Prince Rupert Grain Ltd. for the deferral of demolition of an old grain elevator	150,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,326,811
...	21,791,000	1	...	...	...	21,791,001		20,743,184	1,047,817	...	24,014,544
...	**21,930,117**	**2**	**...**	**4,999**	**...**	**21,935,118**	Total—Grants	**20,887,301**	**1,047,817**	**...**	**24,145,744**
							Contributions				
							Marine transportation				
...	250,000	...	...	...	...	250,000	Contribution to the Canadian Red Cross Society in respect of its boating safety program	62,500	187,500	...	250,000
...	705,000	...	...	(4,999)	...	700,001	Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	634,185	65,816	...	549,854
...	50,000	...	...	...	...	50,000	Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) to support its research and development program	50,000	...	...	50,000
...	...	...	...	...	...	...	Study contributions to the Townships of Michipicoten and Sault Ste Marie	65,650	(65,650)	...	...
...	...	...	...	...	...	...	Contribution towards the pier protection program of the Laviolette Bridge under the Canada-Quebec Subsidiary Agreement on Transportation Development	642,950	(642,950)	...	...
...	...	...	...	174,000	...	174,000	Contribution for construction of Ferry Wharves at Ile Verte, PQ	174,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	151,368
...	1,005,000	...	...	169,001	...	1,174,001		1,629,285	(455,284)	...	1,001,222
							Air transportation				
...	16,905,000	...	...	...	...	16,905,000	Contributions for the operation of municipal or other airports	19,311,818	(2,406,818)	...	18,762,461
							Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:				
							Major contributions—				
							Newfoundland—Construct runways and related facilities in Labrador (Davis				

...	10,429,000	...	...	...	...	10,429,000	Inlet, Charlottetown, Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Port Hope Simpson, Postville and Hopedale)	5,574,760	4,854,240	...	8,605,577
...	2,081,000	...	...	...	...	2,081,000	Quebec—Nouveau Québec Inuit airports	5,223,507	(3,142,507)	...	2,811,262
...	11,493,000	...	...	...	...	11,493,000	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	7,330,326	4,162,674	...	6,369,371
...	159,000	...	...	...	...	159,000	Contribution to CEGEP Saint-Jean sur le Richelieu	38,177	120,823	...	407,503
...	625,000	...	...	...	...	625,000	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	134,481	490,519	...	56,365
...	75,000	...	...	...	...	75,000	Contributions to flying clubs, schools and instructors	71,009	3,991	...	72,563
...	25,000	...	...	...	...	25,000	Air Cadet League of Canada for Cadet training scholarships	25,000	...	...	25,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,690,261
...	41,792,000	...	...	...	...	41,792,000		37,709,078	4,082,922	...	38,800,363
							Surface transportation				
...	13,598,000	...	...	...	...	13,598,000	Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	...	13,598,000	...	...
...	7,508,000	...	...	...	...	7,508,000	Payments in support of grade separations in Quebec, Ontario and Manitoba approved under Parts II and III of the Railway Relocation and Crossing Act	7,968,228	(460,228)	...	4,500,000
...	1,000,000	...	...	...	...	1,000,000	Payments to Canadian National Railway Company towards the cost of railway diversion in Fort Saskatchewan in accordance with terms and conditions approved by the Governor in Council	...	1,000,000	...	...
...	500,000	...	...	...	...	500,000	Payments in support of a railway realignment in Victoriaville, Quebec	700,000	(200,000)	...	...
...	160,000	...	...	...	...	160,000	Roads and Transportation Association of Canada	...	160,000	...	146,685
...	87,000	...	...	...	...	87,000	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	66,396	20,604	...	70,630
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	76,239,168
...	22,853,000	...	...	...	...	22,853,000		8,734,624	14,118,376	...	80,956,483

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Departmental administration				
...	3,950,000	...	...	...	...	3,950,000	Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements	2,326,171	1,623,829	...	649,694
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	1,882,000	...	...	...	...	1,882,000	Province of Prince Edward Island (Economic and Regional Development Agreement)	348,827	1,533,173	...	6,270,732
...	13,700,000	...	...	...	...	13,700,000	Province of New Brunswick (Economic and Regional Development Agreement)	10,077,228	3,622,772	...	12,681,201
...	10,510,000	...	...	...	...	10,510,000	Contributions for ferry and coastal passenger and freight services	12,841,544	(2,331,544)	...	10,002,683
...	98,320,000	...	...	...	...	98,320,000	Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	90,112,000	8,208,000	...	97,765,000
...	17,242,000	...	...	...	...	17,242,000	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	17,261,730	(19,730)	...	16,222,093
...	90,000	...	...	...	...	90,000	Contribution to the Canada Grains Council for the GRAINBASE data bank and information service	90,000	...	...	90,000
...	3,000,000	...	...	...	...	3,000,000	Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement	2,503,038	496,962	...	3,198,767
...	2,000,000	...	...	...	...	2,000,000	Allowances to former employees of Newfoundland Railways, steamships and telecommunications services transferred to Canadian National Railways	2,176,751	(176,751)	...	1,711,850

							Intercolonial and Prince Edward Island Railway Employees' Provident Fund—				
...	2,000,000	...	...	...	...	2,000,000	Payment to Canadian National Railways in respect of the 1986 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1986 $50 per month instead of $20 per month as fixed by the said Act	3,231,087	(1,231,087)	...	2,965,885
...	2,600,000	...	...	...	62,157	2,662,157	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	2,662,157	...	...	2,968,288
...	2,000,000	...	...	(1,400,000)	...	600,000	Payments for a program of assistance for the transportation of disabled persons	796,031	(196,031)	...	577,592
							Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network:				
...	13,078,000	...	...	...	...	13,078,000	Provinces of Nova Scotia, New Brunswick and Prince Edward Island	10,011,040	3,066,960	...	23,157,310
...	1,000,000	...	...	...	...	1,000,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in development of Gare du Palais, Quebec for the purpose of economic and regional development		1,000,000	...	1,875,000
...	1,500,000	...	...	...	...	1,500,000	Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the development of a traffic control and regulation system in Montreal, for the purpose of economic and regional development		1,500,000	...	...
							Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development:				
...	20,550,000	...	...	...	...	20,550,000	Province of Newfoundland (Economic and Regional Development Agreement)	19,074,279	1,475,721	...	9,323,825
...	2,000,000	...	...	...	...	2,000,000	Province of Quebec (Economic and Regional Development Agreement)	3,308,314	(1,308,314)	...	...
...	...	...	...	...	...	...	Systems Improvement Reserve	8,156,469	(8,156,469)	...	...
...	...	...	...	...	...	...	Contribution to the Roads and Transportation Association of Canada	184,706	(184,706)	...	...
...	...	...	...	...	...	...	Contribution to CN-Newfoundland Railway	9,361,462	(9,361,462)	...	...
...	...	...	...	...	...	...	Items not required for the current year		...	...	1,535,264
...	195,422,000	...	...	(1,400,000)	62,157	194,084,157		194,522,834	(438,677)	...	190,995,184
...	261,072,000	...	...	(1,230,999)	62,157	259,903,158	Total—Contributions	242,595,821	17,307,337	...	311,753,252

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	1,019,117	1	...	174,000	...	1,193,118	**Marine transportation**	1,648,402	(455,284)	...	1,013,672
...	41,817,000	...	...	...	...	41,817,000	**Air transportation**	37,734,078	4,082,922	...	38,819,113
...	22,953,000	...	...	...	...	22,953,000	**Surface transportation**	8,834,624	14,118,376	...	81,056,483
...	217,213,000	1	...	(1,400,000)	62,157	215,875,158	**Departmental administration**	215,266,018	609,140	...	215,009,728
—	283,002,117	2	—	(1,226,000)	62,157	281,838,276	**Total Department**	263,483,122	18,355,154	—	335,898,996
							Canadian Transport Commission				
							Contributions				
							Air transport				
...	...	1,600,000	...	...	...	1,600,000	Payment of subsidies to regional air carriers in respect of uneconomical services in Eastern Quebec and Atlantic Canada	1,600,000	...	...	600,000
							Railway transport				
...	15,704,000	...	...	(1,122,000)	...	14,582,000	Payment to the railway companies under the Maritime Freight Rates Act	13,610,373	971,627	...	14,625,977
...	12,759,000	(653,000)	...	...	(261,620)	11,844,380	(S) Payments to railway companies under the Atlantic Region Freight Assistance Act	11,844,380	...	...	11,239,565
...	706,100,000	(33,950,000)	...	...	(66,058)	672,083,942	(S) Payments to railway companies of amounts determined pursuant to the provision of the Western Grain Transportation Act	672,083,942	...	...	496,362,053
...	69,660,000	4,530,000	...	...	(412,270)	73,777,730	(S) Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act	73,777,730	...	...	47,187,946
...	10,000,000	...	...	1,122,000	...	11,122,000	Contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act	11,080,716	41,284	...	8,998,492
...	...	1,000,000	...	...	...	1,000,000	Contribution to Canadian National Railways for rail realignment project in Fort Saskatchewan, Alberta	1,000,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	195,865
...	814,223,000	(29,073,000)	...	...	(739,948)	784,410,052		783,397,141	1,012,911	...	578,609,898
							Water transport				
...	333,000	163,000	...	...	(32,684)	463,316	(S) Payments to marine companies under the Atlantic Region Freight Assistance Act	463,316	...	...	370,720

...	45,269,000	8,383,000	...	...	1,606,034	55,258,034	Motor vehicle transport (S) Payments to trucking companies under the Atlantic Region Freight Assistance Act	55,258,034			55,844,279
...	...	...	...	...	...	...	Research Items not required for the current year				1,916
							Program Summary by Activity				
...	...	1,600,000	...	...	...	1,600,000	**Air transport**	1,600,000	...	...	600,000
...	814,223,000	(29,073,000)	...	...	(739,948)	784,410,052	**Railway transport**	783,397,141	1,012,911	...	578,609,898
...	333,000	163,000	...	...	(32,684)	463,316	**Water transport**	463,316	...	...	370,720
...	45,269,000	8,383,000	...	...	1,606,034	55,258,034	**Motor vehicle transport**	55,258,034	...	...	55,844,279
...	...	...	...	...	...	...	**Research**	...	...	...	1,916
—	**859,825,000**	**(18,927,000)**	—	—	**833,402**	**841,731,402**	**Total Program**	**840,718,491**	**1,012,911**	—	**635,426,813**
							Grain Transportation Agency Administrator				
							Contributions				
							Grain Transportation Agency Administrator				
...	200,000	...	...	..	...	200,000	Contributions to trucking firms adversely affected by the Western Grain Transportation Act	20,270	179,730		223,457
...	...	8,600,000	..	...	...	8,600,000	Contributions for new and innovative methods for transporting grain in Western Canada	1,053,499	7,546,501		...
...	...	...	.	...	...	...	Items not required for the current year				3,682
...	**200,000**	**8,600,000**	...	...	...	**8,800,000**	**Total Program**	**1,073,769**	**7,726,231**	...	**227,139**
...	**1,143,027,117**	**(10,326,998)**	...	**(1,226,000)**	**895,559**	**1,132,369,678**	**Total Ministry**	**1,105,275,382**	**27,094,296**	...	**971,552,948**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Marine transportation			
Aids to navigation	1,623,000	902,256	1,138,857
Ship movement systems and services	305,000	458,021	406,513
Icebreaking, Arctic and other ship support	6,722,000	10,770,283	11,557,149
	8,650,000	12,130,560	13,102,519
Air transportation			
Airports and associated ground services—Major Federal Airports Component			
Air transportation tax	81,503,000	81,503,000	205,046,290
Rentals, concessions and parking fees	152,888,000	155,995,406	135,746,353
Landing fees	91,181,000	84,214,866	72,301,712
General terminal fees	57,673,000	63,987,757	45,425,422
Other revenue and receipts	18,170,000	18,838,073	17,745,684
Recoveries from other Government departments:			
Environmental Services Program—Weather services	117,000	61,256	68,505
	401,532,000	404,600,358	476,333,966
Airports and associated ground services			
Air transportation tax	223,197,000	216,250,049	57,306,230
Rentals, concessions and parking fees	29,220,000	30,069,408	26,925,978
Landing fees	15,728,000	14,300,271	13,242,055
General terminal fees	5,301,000	6,041,237	4,652,180
Other revenue and receipts	4,467,000	8,129,543	5,587,438
Recoveries from self-supporting airports for management services charges	38,296,000	38,296,000	37,597,480
Recoveries from other Government departments:			
Environmental Services Program—Weather services	539,000	458,650	493,394
	316,748,000	313,545,158	145,804,755
Air navigational services			
Air transportation tax	51,300,000	50,089,340	44,134,069
Rentals, concessions and parking fees	875,000	1,101,931	762,259
Other revenue and receipts	17,585,000	17,880,425	15,329,617
Recoveries from self-supporting airports for air traffic control charges	61,201,000	61,201,000	52,676,000
Recoveries from other Government departments:			
Marine Transportation Program—Coast guard helicopters and telecommunications services	170,000	322,200	822,600
Environmental Services Program—Weather services	827,000	654,500	624,076
	131,958,000	131,249,396	114,348,621
Regulatory services			
Rentals, concessions and parking fees	16,000	1,718	4,826
Other revenue and receipts	786,000	670,446	650,393
	802,000	672,164	655,219
Aircraft services			
Rentals, concessions and parking fees	10,000	678	20,918
Other revenue and receipts	641,000	38,836	426,249
Recoveries from other Government departments:			
Marine Transportation Program—Coast guard helicopters and telecommunications services	12,605,000	11,869,493	11,666,917
	13,256,000	11,909,007	12,114,084
Direction and administration			
Rentals, concessions and parking fees	728,000	...	663,320
Other revenue and receipts	42,000	9,299	88,345
Recoveries from self-supporting airports for management services charges	6,234,000	...	6,120,520
	7,004,000	9,299	6,872,185
	871,300,000	861,985,382	756,128,830
Departmental administration			
Administration and common services			
Recoveries from electronic data processing services	3,090,000	3,015,618	3,166,713

Details of Amounts Credited to the Vote—*Concluded*

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Transportation training			
Recovery of costs for management development and other training courses at departmental facilities	2,737,000	4,025,459	2,736,929
Stores	23,400,000[1]	15,033,975	13,785,789
	29,227,000	22,075,052	19,689,431
Total Department—Budgetary	**909,177,000**	**896,190,994**	**788,920,780**
Air Canada			
Non-budgetary (respendable receipts)			
Air Canada Corporation			
Air Canada loan repayment. (Net)	...	20,508,877	31,581,502
Total Program—Non-budgetary	...	**20,508,877**	**31,581,502**
Total Ministry— Budgetary	**909,177,000**	**896,190,994**	**788,920,780**
Non-budgetary	...	**20,508,877**	**31,581,502**

[1] This amount is reflected in Part III of the 1986-87 Main Estimates.

Revenue

	Current year	Previous year
	$	$
Department		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Air Canada	13,838,143	15,763,758
Canadian National Railway Company—		
Interest	17,708,417	18,492,189
Dividends	...	48,390,100
Canada Ports Corporation—		
Interest	3,441,441	3,596,787
Dividends	1,004,943	...
Saint John Harbour Bridge Authority	970,971	977,987
Halifax Port Corporation—		
Interest	414,580	99,990
Dividends	316,885	...
Montreal Port Corporation—		
Interest	503,196	523,158
Dividends	4,135,561	...
Northern Transportation Company Limited	...	1,082,273
Prince Rupert Port Corporation—		
Dividends	778,959	...
Port of Quebec Corporation—		
Dividends	4,112	...
St John's Port Corporation—		
Interest	146,149	150,585
Dividends	152,474	...
Vancouver Port Corporation—		
Interest	337,945	349,982
Dividends	5,815,500	...
Corporation of the City of Montreal	17,459	20,073
Hamilton Harbour Commissioners	41,160	52,064
Port Alberni Harbour Commission	61,012	70,306
Thunder Bay Harbour Commission	19,885	25,117
Loading ramp, Yarmouth, NS	...	1,147
	49,708,792	89,595,516
Refunds of previous years' expenditure—		
Payment received from Canadian National Railway Company for refund of contributions for the capital costs of rehabilitating Prairie Branch Railways Lines	12,695,190	...
Payment received from Canadian Wheat Board for refund of contributions for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	372,015	...
Payment received from Canadian Pacific, CN Rail and VIA Rail Canada Inc. for refund of revenue lost for the movement of grain in 1982/83 Crop Year	945,202	...
Payment received from Terra Transport for refund of Branch Line Subsidies	432,705	931,173

Revenue—*Continued*

	Current year	Previous year
	$	$
Payment received from the Province of New Brunswick under the Special Recovery Capital Project Program	163,654	733,411
Payment received from Canada Ports Corporation for refund of the recoverable contribution	2,761,000	18,523,000
Payment received from the Maritimes Pollution Claim Funds for recovery of the Cornwall Oil Spill	108,449	...
Payment received from Raytheon Canada Ltd concerning a price adjustment under the Rador Modernization Project Program	936,184	...
Payment received from Campney & Murphy for recovery of pollution cost	...	450,000
Payment received from Canada Ports Corporation for refund of budgetary drawdown from Vote 35 and 35a (1983/84)	...	249,190
Payment received from The Jacques Cartier & Champlain Bridges Inc. for reimbursement of the surplus received from the 1984/85 Main Estimates	...	213,584
Refund received from Northumberland Ferries Ltd for recovery of subsidy	...	82,270
Payment received from the Province of Newfoundland under the Special Recovery Capital Project Program	...	1,458,848
Payment received from Canadian National Railway Company for recovery of Double Payment of subsidy for the period January 1971 to December 1977	...	46,847,066
Payment received from Northern Cruiser Ltd for recapture of subsidy for the period April 1, 1982 to March 31, 1984	...	112,222
Payment received from the County of Frontenac under the Special Recovery Capital Project Program	...	71,277
Payment received from the Municipality of York under the Special Recovery Capital Project Program	...	201,192
Payment received from the City of Mississauga for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	...	61,737
Adjustment to prior year's Payables at Year End (PAYE)—		
Canadian Wheat Board	1,645,088	...
VIA Rail	...	24,030,700
Other	1,967,147	3,498,788
Sundries	2,729,439	1,234,990
	24,756,073	98,699,448
Privileges, licences and permits—		
Charter hire of auto ferry vessels	439,503	439,503
Sundries	2,931	5,538
	442,434	445,041
Proceeds from sales—		
Proceeds from the sale of all shares of Northern Transportation Company Ltd to 141606 Canada Ltd	...	2,100,000
Proceeds from the sale of land to the City of Chatham	363,083	...
Proceeds from the sale of the Cartierville Airport to Canadair Ltd	6,494,720	...
Sundries	114,388	3,965
	6,972,191	2,103,965
Other non-tax revenue—		
Fees	2,898,801	1,771,351
Fines	144,549	48,611
Harbour dues	948,349	715,075
Permits	100,229	274,005
Rentals	9,571,601	6,398,228
Side wharfage	1,257,091	961,983
Storage	299,345	180,954
Top wharfage	4,781,795	3,345,986
Vessel mooring	48,627	45,888
Radio tolls	1,834,160	2,069,681
Payment received from The Saint Lawrence Seaway for navigation aids maintenance	1,021,923	500,000
Payment received from Canada Ports Corporation as part of the Cash Recovery Exercise	47,239,136	64,477,000
Interest on advances for the Prairie Branch Line Rehabilitation Program	1,229,575	1,752,491
Blainville motor vehicle test centre fees and services	175,057	74,182
Payment received from the Province of Nova Scotia as a contribution to the cost of the Yarmouth-Bar Harbour ferry service	621,000	600,000
Payment received from the Province of Manitoba for the Manitoba-Churchill Project under the Economic and Regional Development Agreement	...	124,489
Sundries	998,013	407,525
	73,169,251	83,747,449
Total Department	**155,048,741**	**274,591,419**
Canadian Aviation Safety Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	5,214	683
Adjustment to prior year's Payables at Year End (PAYE)	692,878	...
	698,092	683
Other non-tax revenue	11,418	39,425
Total Program	**709,510**	**40,108**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Canadian Transport Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)	234,628	208,458
Repayment of travel advances	4,794	3,640
Refunds of suppliers accounts	309,038	28,601
	548,460	240,699
Privileges, licences and permits—		
Licences to ships	6,737	6,961
Services and service fees—		
Charges to companies for services rendered	7,765	3,456
Charges to other Government departments for services	...	461
	7,765	3,917
Proceeds from sales—		
Sundry sales	240	207
Other non-tax revenue—		
Miscellaneous		1,456
Total Program	**563,202**	**253,240**
Civil Aviation Tribunal		
Non-Tax Revenue—		
Other non-tax revenue	300	...
Total Program	**300**	...
Northern Pipeline Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustment to prior year's Payables at Year End (PAYE)		88,350
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	8,970	653,340
Recovery of costs through contractual arrangements		12,992
Sundries	1,141	877
	10,111	755,559
Other non-tax revenue—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	126,337	527,658
Recovery of costs through contractual arrangements	105,849	139,077
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	27,594	27,594
Sundries	1,012	2,488
	260,792	696,817
Total Program	**270,903**	**1,452,376**
Grain Transportation Agency Administrator		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of advertising expense	78	...
Privileges, licences and permits	115	...
Total Program	**193**	...
Ministry Summary		
Non-Tax Revenue—		
Return on investments	49,708,792	89,595,516
Refunds of previous years' expenditure	26,012,814	99,696,389
Privileges, licences and permits	449,286	452,002
Services and service fees	7,765	3,917
Proceeds from sales	6,972,431	2,104,172
Other non-tax revenue	73,441,761	84,485,147
Total Ministry	**156,592,849**	**276,337,143**

(1) Interest unless otherwise indicated

SECTION 27

1986-87
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General
Privatization and Regulatory Affairs

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Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and material resources.

Activity Description

Expenditure Management
On the basis of the analysis of departmental plans and programs and within the context of the Policy and Expenditure Management System, to recommend to the Government the acceptance or modification of specific expenditure proposals, in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the person-year resources, facilities, equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel Management
The development, communication and evaluation of the personnel policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs.

Staff Relations
The development and implementation of policies promoting effective employer-employee relations in the federal public service.

Administrative Policy
The development, communication and evaluation of administrative and information policies, regulations, standards and systems in order to ensure probity and prudence in the acquisition and use of material and services required to provide effective support to Government programs.

Official Languages
The development, communication and evaluation of the Official Language policies and programs within the federal public service.

Privatization Secretariat
Supports the Ministerial Task Force on the Privatization of Crown corporations in the coordinated and orderly divestiture of corporate holdings which do not fulfill a public policy purpose and provides a centrally located pool of expertise that will assist other Government departments in the privatization of individual holdings.

Departmental Administration
Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Bureau of Real Property Management
The improvement in the management of the federal portfolio of real property and the effectiveness of policies governing real property services and occupancy.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government Contingencies
Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other paylist requirements not included in departmental Estimates and for urgent expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employment Initiatives
Provides funding for qualifying projects approved during the fiscal year which support the Government's employment strategy.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance
Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions
Provides for payments under earlier superannuation and retirement acts, under the Public Service Pension Adjustment Act of 1959 and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Temporary Assignments Program

Objective

To provide executives and senior officers to carry out high priority temporary assignments in response to departmental and agency requests.

Comptroller General

Objective

To see to the establishment and maintenance of sound management practices in the federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

Activity Description

Financial and Management Accounting and Reporting
Has as its objective the establishment and maintenance of sound financial and management accounting and reporting in the federal Government. This is accomplished by developing and maintaining financial, accounting and reporting policies, including guidelines on the form and content of the Estimates and Public Accounts, and specifications for the development of financial systems; providing interpretative services and implementation assistance to departments and agencies; participating in the recruitment and development of financial officers; and assisting other central agencies in the development of legislation and policies affecting the control and accountability of departments and Crown corporations in order to ensure their compatibility with the Government's stated accounting and reporting policies.

Management Practices and Processes
Has as its objective the establishment and maintenance by departments and agencies of sound management processes and systems for strategic and operational planning and review. This involves the conduct of surveys and assistance in the development and implementation of deparmental action plans for improvements in management practices; the elaboration of policies, guidelines and standards for program evaluation and internal audit; the provision of assistance to departments and agencies in the implementation of evaluation and audit policies; the monitoring of evaluation and audit practices; participation in the training and development of managers and practitioners of program evaluation and internal audit; and the development, in conjunction with other central agencies, of Government-wide procedures in order to ensure the demand for, and appropriate use of evaluative information.

Administration
Includes management and support work for the above activities; and financial, personnel and administrative services.

Privatization and Regulatory Affairs

Objective

To see to the coordinated and orderly divestiture of corporate holdings which do not fulfill a public policy purpose and to promote improved public access to and involvement with the regulatory process.

Activity Description

Privatization and Regulatory Affairs
The provision of advice and support to the responsible Minister on all matters concerning the effective discharge of this mandate; design and implementation of public information programs; provision of communication and administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Secretariat				
						Central Administration of the Public Service Program				
...	57,619,000	...	...	57,619,000	1	Program expenditures				
...	...	...	(2,259,000)	(2,259,000)		Transfer to Vote 21a				
...	57,619,000	...	(2,259,000)	55,360,000		Total—Vote 1	54,392,743	967,257	...	54,090,178
...	40,000	...	1,098	41,098	(S)	President of the Treasury Board—Salary and motor car allowance	41,098	...	...	39,530
...	4,911,000	...	533,000	5,444,000	(S)	Contributions to employee benefit plans	5,444,000	...	...	5,270,000
...	...	...	5	5	(S)	Refunds of amounts credited to revenue in previous years	5	...	...	...
...	**62,570,000**	**...**	**(1,724,897)**	**60,845,103**		**Total Program—Budgetary**	**59,877,846**	**967,257**	**...**	**59,399,708**
						Government Contingencies and Centrally Financed Programs				
...	350,000,000	...	...	350,000,000	5	Government contingencies				
...	...	...	(197,568,197)	(197,568,197)		Transfers to this and other ministries				
...	350,000,000	...	(197,568,197)	152,431,803		Total—Vote 5	...	152,431,803	...	...
...	205,000,000	...	...	205,000,000	10	Employment initiatives				
...	...	...	(205,000,000)	(205,000,000)		Transfers to other ministries				
...	205,000,000	...	(205,000,000)	...		Total—Vote 10	...	...	...	...
...	**555,000,000**	**...**	**(402,568,197)**	**152,431,803**		**Total Program—Budgetary**	**...**	**152,431,803**	**...**	**...**
						Employer Contributions to Insurance Plans Program				
...	259,229,000	...	...	259,229,000	15	Public Service insurance	224,309,793	34,919,207	...	218,367,094
...	310,000	...	24,418	334,418	(S)	Public Service pensions	334,418	...	...	371,754
...	...	...	8,116,063	8,116,063	(S)	Unallocated employer contributions made under the Public Superannuation Act and other retirement acts and the Unemployment Insurance Act	8,116,063	...	...	(11,877,409)
...	**259,539,000**	**...**	**8,140,481**	**267,679,481**		**Total Program—Budgetary**	**232,760,274**	**34,919,207**	**...**	**206,861,439**
						Temporary Assignments Program				
...	346,000	...	...	346,000	20	Program expenditures				
...	...	...	131,000	131,000		Transfer from TB Vote 5(1)				
...	346,000	...	131,000	477,000		Total—Vote 20	476,494	506	...	834,159
...	403,000	...	44,000	447,000	(S)	Contributions to employee benefit plans	447,000	...	...	429,000
...	**749,000**	**...**	**175,000**	**924,000**		**Total Program—Budgetary**	**923,494**	**506**	**...**	**1,263,159**
...	**877,858,000**	**...**	**(395,977,613)**	**481,880,387**		**Total Secretariat—Budgetary**	**293,561,614**	**188,318,773**	**...**	**267,524,306**

						Comptroller General				
...	11,881,000	...	...	11,881,000	25	Program expenditures	11,651,893	229,107	...	10,384,532
...	1,144,000	...	124,000	1,268,000	(S)	Contributions to employee benefit plans	1,268,000	...	...	1,214,000
...	**13,025,000**	**...**	**124,000**	**13,149,000**		**Total Program—Budgetary**	**12,919,893**	**229,107**	**...**	**11,598,532**
						Privatization and Regulatory Affairs(2)				
...	...	7,639,000	...	7,639,000	21a	Program expenditures—Transfer of $2,259,000 from Treasury Board Vote 1				
...	...	...	2,259,000	2,259,000		Transfer from Vote 1				
...	...	7,639,000	2,259,000	9,898,000		Total—Vote 21a	4,789,964	5,108,036	...	...
...	...	7,639,000	2,259,000	9,898,000		Total Budgetary	4,789,964	5,108,036	...	...
...	...	...	16,100,000(3)	16,100,000	L30	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross)	15,240,000	860,000	...	93,595,000
...	...	...	25,908,963	25,908,963	L107e	Total borrowing of Eldorado Nuclear Limited. Appropriation Act No. 4, 1980-81. Authority expires December 31, 1988. Limit $600,000,000. (Net)				
...	...	...	947,519	947,519		Transfer from Regional Industrial Expansion				
...	...	...	26,856,482	26,856,482		Total Vote L107e		...	26,856,482	...
...	...	...	4,500,000(4)	4,500,000	(S)	(L) Payments to Teleglobe Canada pursuant to the Canadian Overseas Telecommunications Corporation Act, Section 12. Limit $4,500,000. (Gross)		...	4,500,000	...
...	...	...	250,000,000(4)	250,000,000	(S)	(L) Advances for the acquisition of shares of the Canada Development Corporation pursuant to the Canada Development Corporation Act, Sections 36(1) and 42(1). Limit $250,000,000 *plus* acquisitions under Section 39. (Net)				
...	...	...	100,000,000(4)	100,000,000		Loans to the Corporation pursuant to Section 37. Limit $100,000,000. (Net)		...	350,000,000	...
...	...	...	350,000,000(4)	350,000,000		Total		...	350,000,000	...
...	...	...	397,456,482	397,456,482		Total non-budgetary	15,240,000	860,000	381,356,482	93,595,000
...	**...**	**7,639,000**	**2,259,000**	**9,898,000**		**Total Program—Budgetary**	**4,789,964**	**5,108,036**	**...**	**...**
...	**...**	**...**	**397,456,482**	**397,456,482**		**Non-budgetary**	**15,240,000**	**860,000**	**381,356,482**	**93,595,000(3)**
...	**890,883,000**	**7,639,000**	**(393,594,613)**	**504,927,387**		**Total Ministry—Budgetary**	**311,271,471**	**193,655,916**	**...**	**279,122,838**
...	**...**	**...**	**397,456,482**	**397,456,482**		**Non-budgetary**	**15,240,000**	**860,000**	**381,356,482**	**93,595,000(3)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Privatization and Regulatory Affairs was shown in Supplementary Estimates (A) as a program under Treasury Board Secretariat. It was later named as an agency (PC 1986-2788 dated December 11, 1986).

(3) Payments in respect of Atlantic fisheries restructuring have been transferred from Regional Industrial Expansion. Therefore, the previous year's expenditure has been adjusted by $93,595,000.

(4) These authorities were transferred from Regional Industrial Expansion.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Secretariat				
								Central Administration of the Public Service Program				
								Operating				
...	12,015,000	...	...	(418,097)	131,168	...	11,728,071	Expenditure management	10,879,559	848,512	...	10,452,515
...	15,061,000	...	...	(67,630)	141,000	...	15,134,370	Personnel management	16,016,970	(882,600)	...	15,990,966
...	6,340,000	...	...	(219,230)	61,139	...	6,181,909	Staff relations	6,193,089	(11,180)	...	5,770,660
...	7,229,000	...	...	(580,468)	54,235	...	6,702,767	Administrative policy	5,156,021	1,546,746	...	7,214,401
...	5,126,000	...	...	(62,202)	44,612	...	5,108,410	Official languages	4,678,736	429,674	...	4,843,746
...	2,354,000	...	...	(2,259,000)	10,000	...	105,000	Privatization secretariat	105,000	...	...	836,388
...	14,287,000	...	...	(22,244)	77,043	...	14,341,799	Departmental administration	14,612,704	(270,905)	...	13,439,974
...	...	...	...	740,881	14,906	...	755,787	Bureau of real property management	1,453,777	(697,990)	...	359,243
...	62,412,000	...	...	(2,887,990)	534,103	...	60,058,113	Total—Operating	59,095,856	962,257	...	58,907,893
								Capital				
...	...	...	...	234,097	...	...	234,097	Expenditure management	234,097	...	...	107,234
...	...	...	...	67,630	...	...	67,630	Personnel management	67,630	...	...	99,975
...	...	...	...	219,230	...	...	219,230	Staff relations	219,230	...	...	19,057
...	...	...	...	9,468	...	...	9,468	Administrative policy	9,468	...	...	24,215
...	...	...	...	62,202	...	...	62,202	Official languages	62,202	...	...	49,335
...	...	...	...	22,244	...	...	22,244	Departmental administration	22,244	...	...	38,999
...	...	...	...	14,119	...	...	14,119	Bureau of real property management	14,119	...	...	...
...	...	...	...	628,990	...	...	628,990	Total—Capital	628,990	...	...	338,815
								Transfer payments				
...	158,000	...	...	...	...	...	158,000	Departmental administration	153,000	5,000	...	153,000
								Program Summary				
...	12,015,000	...	...	(184,000)	131,168	...	11,962,168	**Expenditure management**	11,113,656	848,512	...	10,559,749
...	15,061,000	...	...	...	141,000	...	15,202,000	**Personnel management**	16,084,600	(882,600)	...	16,090,941
...	6,340,000	...	...	...	61,139	...	6,401,139	**Staff relations**	6,412,319	(11,180)	...	5,789,717
...	7,229,000	...	...	(571,000)	54,235	...	6,712,235	**Administrative policy**	5,165,489	1,546,746	...	7,238,616
...	5,126,000	...	...	...	44,612	...	5,170,612	**Official languages**	4,740,938	429,674	...	4,893,081
...	2,354,000	...	...	(2,259,000)	10,000	...	105,000	**Privatization secretariat**	105,000	...	...	836,388
...	14,445,000	...	...	...	77,043	...	14,522,043	**Departmental administration**	14,787,948	(265,905)	...	13,631,973
...	...	...	...	755,000	14,906	...	769,906	**Bureau of real property management**	1,467,896	(697,990)	...	359,243
...	**62,570,000**	...	...	**(2,259,000)**	**534,103**	...	**60,845,103**	**Total Program—Budgetary**	**59,877,846**	**967,257**	...	**59,399,708**

								Government Contingencies and Centrally Financed Programs				
								Operating				
...	350,000,000	...	(197,437,197)	(131,000)	...	...	152,431,803	Government contingencies		152,431,803	...	...
...	205,000,000	...	(205,000,000)	...	...	...		Employment initiatives		...	...	...
...	**555,000,000**	**...**	**(402,437,197)**	**(131,000)**	**...**	**...**	**152,431,803**	**Total Program—Budgetary**	...	**152,431,803**	**...**	**...**
								Employer Contributions to Insurance Plans Program				
								Operating				
...	279,208,000	...	...	...	...	(31,408,000)	247,800,000	Public Service insurance	212,762,895	35,037,105	...	208,639,381
...	11,429,000	...	...	...	...	...	11,429,000	Public Service pensions	11,546,898	(117,898)	...	9,727,713
...	...	...	...	...	8,116,063	...	8,116,063	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	8,116,063	...	...	(11,877,409)
...	(31,408,000)	...	...	...	...	31,408,000		Revenue credited to the vote		...	...	...
...	259,229,000	...	...	...	8,116,063	...	267,345,063	Total—Operating	232,425,856	34,919,207	...	206,489,685
								Transfer payments				
...	310,000	...		...	24,418	...	334,418	Public Service pensions	334,418			371,754
								Program Summary				
...	**247,800,000**	**...**	**...**	**...**	**...**	**...**	**247,800,000**	**Public Service insurance**	**212,762,895**	**35,037,105**	**...**	**208,639,381**
...	**11,739,000**	**...**	**...**	**...**	**24,418**	**...**	**11,763,418**	**Public Service pensions**	**11,881,316**	**(117,898)**	**...**	**10,099,467**
...	**...**	**...**	**...**	**...**	**8,116,063**	**...**	**8,116,063**	**Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act**	**8,116,063**	**...**	**...**	**(11,877,409)**
...	**259,539,000**	**...**	**...**	**...**	**8,140,481**	**...**	**267,679,481**	**Total Program—Budgetary**	**232,760,274**	**34,919,207**	**...**	**206,861,439**
								Temporary Assignments Program				
								Operating				
...	3,338,000	...	...	131,000	44,000	(2,589,000)	924,000	Special assignments	923,494	506	...	1,263,159
...	(2,589,000)	...	...	...	...	2,589,000		Revenue credited to the vote		...	...	...
...	**749,000**	**...**	**...**	**131,000**	**44,000**	**...**	**924,000**	**Total Program—Budgetary**	**923,494**	**506**	**...**	**1,263,159**
...	**877,858,000**	**...**	**(402,437,197)**	**(2,259,000)**	**8,718,584**	**...**	**481,880,387**	**Total Secretariat—Budgetary**	**293,561,614**	**188,318,773**	**...**	**267,524,306**
								Comptroller General				
								Operating				
...	5,595,000	...	...	...	50,000	...	5,645,000	Financial and management accounting and reporting	4,985,758	659,242		4,204,424
...	4,859,000	...	...	...	64,000	...	4,923,000	Management practices and processes	5,252,739	(329,739)	...	4,900,881
...	2,571,000	...	...	...	10,000	...	2,581,000	Administration	2,533,565	47,435	...	2,394,974
...	13,025,000	...	...	...	124,000	...	13,149,000	Total—Operating	12,772,062	376,938	...	11,500,279

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Capital				
...	...	...	...	...	...	...		Financial and management accounting and reporting	98,907	(98,907)	...	37,854
...	...	...	...	...	...	...		Management practices and processes	48,924	(48,924)		52,689
...	...	...	...	...	...	...		Administration	...	...	...	7,710
...	...	...	...	...	...	...		Total—Capital	147,831	(147,831)	...	98,253
								Program Summary				
...	**5,595,000**	...	...	...	50,000	...	5,645,000	**Financial and management accounting and reporting**	5,084,665	560,335	...	**4,242,278**
...	**4,859,000**	...	...	...	64,000	...	4,923,000	**Management practices and processes**	5,301,663	(378,663)	...	**4,953,570**
...	**2,571,000**	...	...	...	10,000	...	2,581,000	**Administration**	2,533,565	47,435	...	**2,402,684**
...	**13,025,000**	...	...	...	**124,000**	...	**13,149,000**	**Total Program—Budgetary**	**12,919,893**	**229,107**	...	**11,598,532**
								Privatization and Regulatory Affairs				
								Operating				
...	...	7,639,000	...	1,850,281	...	...	9,489,281	Privatization and Regulatory Affairs	4,381,245	5,108,036	...	...
								Capital				
...	...	...	...	408,719	...	...	408,719	Privatization and Regulatory Affairs	408,719	...		...
								Non-budgetary				
...	...	...	371,547,519[1]	...	25,908,963	...	397,456,482	Privatization and Regulatory Affairs	15,240,000	860,000	381,356,482	93,595,000
...	...	**7,639,000**	...	**2,259,000**	...	...	**9,898,000**	**Total Program—Budgetary**	**4,789,964**	**5,108,036**	...	...
...	...	...	**371,547,519**	...	**25,908,963**	...	**397,456,482**	**Non-budgetary**	**15,240,000**	**860,000**	**381,356,482**	**93,595,000**
...	**890,883,000**	**7,639,000**	**(402,437,197)**	...	**8,842,584**	...	**504,927,387**	**Total Ministry—Budgetary**	**311,271,471**	**193,655,916**	...	**279,122,838**
...	...	...	**371,547,519**	...	**25,908,963**	...	**397,456,482**	**Non-budgetary**	**15,240,000**	**860,000**	**381,356,482**	**93,595,000**

[1] This amount was transferred from Regional Industrial Expansion.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Secretariat				
							Central Administration of the Public Service Program				
							Grants				
							Departmental administration				
...	155,000	...	...	...	...	155,000	Institute of Public Administration of Canada	150,000	5,000	...	150,000
...	3,000	...	...	...	...	3,000	Federal Institute of Management	3,000	...	...	3,000
...	**158,000**	**...**	**...**	**...**	**...**	**158,000**	**Total Program**	**153,000**	**5,000**	**...**	**153,000**
							Employer Contributions to Insurance Plans Program				
							Grants				
							Public Service pensions				
...	10,000	...	...	...	(2,545)	7,455	(S) Payments under earlier superannuation and retirement acts	7,455	...	...	8,135
...	300,000	...	...	...	26,963	326,963	(S) Public Service Pension Adjustment Act	326,963	...	...	363,619
...	**310,000**	**...**	**...**	**...**	**24,418**	**334,418**	**Total Program**	**334,418**	**...**	**...**	**371,754**
...	**468,000**	**...**	**...**	**...**	**24,418**	**492,418**	**Total Ministry**	**487,418**	**5,000**	**...**	**524,754**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Secretariat			
Employer Contributions to Insurance Plans Program			
Budgetary (respendable revenues)			
Public Service insurance			
Receipts from revolving funds	31,408,000	31,481,093	25,023,667
Total Program—Budgetary	**31,408,000**	**31,481,093**	**25,023,667**
Temporary Assignments Program			
Budgetary (respendable revenues)			
Special assignments			
Salary of employees assigned to other Government departments and agencies	2,589,000	2,099,728	2,100,626
Total Program—Budgetary	**2,589,000**	**2,099,728**	**2,100,626**
Total Ministry—Budgetary	**33,997,000**	**33,580,821**	**27,124,293**

Revenue

	Current year	Previous year
	$	$
Secretariat		
Central Administration of the Public Service Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	5,282	10,982
Travel	...	902
Other goods and services	1,053	10,102
Capital expenditures	4,770	...
Adjustment to prior year's Payables at Year End (PAYE)	85,305	47,055
	96,410	69,041
Services and service fees—		
Access to information requests	261	472
Proceeds from sales—		
Sales of publications	3,138	9,579
Other non-tax revenue—		
Parking fees	3,510,141	2,373,129
Recovery of employee benefits	18,382	23,431
Disciplinary penalties	36,553	22,192
Recovery of previous years' expenditure—Other government departments and agencies	29,054	...
Sundry	3,082	11,207
	3,597,212	2,429,959
Total Program	**3,697,021**	**2,509,051**
Employer Contributions to Insurance Plans Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits	50,495	610
Other non-tax revenue—		
Recovery of employee benefits	2,828	3,597
Total Program	**53,323**	**4,207**

Revenue —*Concluded*

	Current year	Previous year
	$	$
Temporary Assignments Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Salaries and benefits		5,325
Total Program	...	**5,325**
Total Secretariat	**3,750,344**	**2,518,583**
Comptroller General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	111	579
Adjustment to prior year's Payables at Year End (PAYE)	35,953	25,078
	36,064	25,657
Services and service fees	20	5
Proceeds from sales—		
Publications		80
Other non-tax revenue	62,019	14,472
Total Program	**98,103**	**40,214**
Privatization and Regulatory Affairs		
Non-Tax Revenue—		
Proceeds from sales—		
Sale of Crown corporations	128,356,379	
Total Program	**128,356,379**	...
Ministry Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	182,969	100,633
Services and service fees	281	477
Proceeds from sales	128,359,517	9,659
Other non-tax revenue	3,662,059	2,448,028
Total Ministry	**132,204,826**	**2,558,797**

SECTION 28

1986-87
PUBLIC ACCOUNTS

Veterans Affairs

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans and their dependants and other eligible persons.

Activity Description

Economic Support
Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: War Veterans Allowances and Civilian War Allowances and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Health and Social Services
The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Management of Property Contracts
Provision of property management and other services including post-loan counselling, real estate appraisals, loan advances for the construction of buildings and other improvements, and the administration of sale contracts relating to properties the titles to which are in the name of the Director, the Veterans' Land Act.

Departmental Administration
Operation of the offices of the Minister, Deputy Minister, Assistant Deputy Ministers and the managerial support functions of financial management, personnel administration, administrative services, public relations, and planning, audit and evaluation services.

War Veterans Allowance Board Program

Objective

To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

Activity Description

Appeal, Review, Adjudication and Interpretation
Provision for the expenses of the War Veterans Allowance Board which adjudicates appeals related to the rulings in cases of applicants and recipients made by the Department of Veterans Affairs under the War Veterans Allowances Act and the Civilian War Pensions and Allowances Act, Part XI, and related instruments, reviews rulings of the Department, adjudicates eligibility in specific cases and interprets the acts and regulations.

Pension Review Board Program

Objective

To ensure that eligible ex-members of the Armed Forces, certain civilians and/or their respective dependants receive the full benefits of the Pension Act and related statutes.

Activity Description

Pension Review System
Provides for the adjudication of appeals made before it on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and for the determination of all matters of interpretation of the Pension Act, and for the adjudication of appeals under the Civilian War Pensions and Allowances Act, Compensation for Former Prisoners of War Act, Flying Accidents Compensation Regulations, RCMP Pension Continuation Act, RCMP Superannuation Act and other related statutes.

Canadian Pension Commission Program

Objective

To ensure the provision of service-related death and disability benefits to eligible ex-members of the Armed Forces, certain civilians and/or their respective dependants.

Activity Description

Pension Adjudication and Administration
Provides for the administration and payment of pensions and benefits for disability and death in accordance with the Pension Act, Civilian War Pensions and Allowances Act, Flying Accidents Compensation Regulations, Civilian Government Employees (War) Compensation Order and related Acts and Orders, for the payment of compensation in accordance with the Compensation for Former Prisoners of War Act and for the adjudication of all claims for pensions and allowances including claims under the RCMP Pension Continuation Act and RCMP Superannuation Act.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the Pension Act and related statutes or an appeal under the War Veterans Allowance Act have access to an independent professional legal aid service providing a solicitor and client relationship.

Activity Description

Legal Counselling and Representation
This Bureau provides legal aid to persons seeking to establish claims under the Pension Act, R.S., c. 207, s. 1. and allied statutes and orders or an appeal to the War Veterans Allowance Board. This service is provided by professional advocates and support staff in 19 locations throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Veterans Affairs Program				
...	280,970,470	...	...	280,970,470	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $12,455,999 from Veterans Affairs Vote 25				
...	...	...	12,455,999	12,455,999		Transfer from: Vote 25				
...	...	...	5,000,000	5,000,000		TB Vote 5(1)				
...	...	...	28,817	28,817		TB Vote 10(1)				
...	280,970,470	1	17,484,816	298,455,287		Total—Vote 1	289,752,971	8,702,316	...	266,283,627
...	503,022,000	...	...	503,022,000	5	Grants and contributions	487,135,787	15,886,213	...	488,106,976
...	39,530	...	1,568	41,098	(S)	Minister of Veterans Affairs—Salary and motor car allowance	41,098	...	...	39,530
...	102,000	...	(99,567)	2,433	(S)	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	2,433	...	...	7,940
...	30,000	...	(23,240)	6,760	(S)	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	6,760	...	...	43,968
...	707,000	...	(86,706)	620,294	(S)	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	620,294	...	...	703,628
...	13,808,000	...	1,498,000	15,306,000	(S)	Contributions to employee benefit plans	15,306,000	...	...	14,905,000
...	...	...	246,225	246,225	(S)	Refunds of amounts credited to revenue in previous years	246,225	...	...	35,746
...	...	...	1,383	1,383	(S)	Reduction in Veterans' Land Act advances	1,383	...	...	16,029
...	...	...	107,189	107,189	(S)	Provincial and Dominion Land Grants	107,189	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,110,561
...	798,679,000	1	19,129,668	817,808,669		Total budgetary	793,220,140	24,588,529	...	772,253,005
442,978,665	...	...	...	442,978,665	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit $605,000,000. (Net)	(26,814,345)	...	469,793,010	(31,299,271)
...	**798,679,000**	**1**	**19,129,668**	**817,808,669**		**Total Program—Budgetary**	**793,220,140**	**24,588,529**	**...**	**772,253,005**
442,978,665	**...**	**...**	**...**	**442,978,665**		**Non-budgetary**	**(26,814,345)**	**...**	**469,793,010**	**(31,299,271)**
						War Veterans Allowance Board Program				
...	1,476,000	...	...	1,476,000	10	Program expenditures				
...	...	...	10,000	10,000		Transfer from TB Vote 5(1)				
...	1,476,000	...	10,000	1,486,000		Total—Vote 10	1,427,163	58,837	...	1,316,417
...	183,000	...	20,000	203,000	(S)	Contributions to employee benefit plans	203,000	...	...	198,000
...	**1,659,000**	**...**	**30,000**	**1,689,000**		**Total Program—Budgetary**	**1,630,163**	**58,837**	**...**	**1,514,417**

						Pension Review Board Program				
...	1,514,000	...	...	1,514,000	15	Program expenditures				
...	...	...	30,000	30,000		Transfer from TB Vote 5⁽¹⁾				
...	1,514,000	...	30,000	1,544,000		Total—Vote 15	1,444,809	99,191	...	1,407,027
...	186,000	...	20,000	206,000	(S)	Contributions to employee benefit plans	206,000	...	...	141,000
...	**1,700,000**	...	**50,000**	**1,750,000**		**Total Program—Budgetary**	**1,650,809**	**99,191**	...	**1,548,027**
						Canadian Pension Commission Program				
...	17,145,000	...	...	17,145,000	20	Operating expenditures				
...	...	...	250,000	250,000		Transfer from: TB Vote 5⁽¹⁾				
...	...	...	11,873	11,873		TB Vote 10⁽¹⁾				
...	...	...	(126,999)	(126,999)		Transfer to Vote 30				
...	17,145,000	...	134,874	17,279,874		Total—Vote 20	16,255,195	1,024,679	...	16,385,243
...	788,389,000	...	...	788,389,000	25	Grants and contributions				
...	...	...	(12,455,999)	(12,455,999)		Transfer to Vote 1				
...	788,389,000	...	(12,455,999)	775,933,001		Total—Vote 25	768,170,771	7,762,230	...	737,218,059
...	1,776,000	...	193,000	1,969,000	(S)	Contributions to employee benefit plans	1,969,000	...	...	1,984,000
...	**807,310,000**	...	**(12,128,125)**	**795,181,875**		**Total Program—Budgetary**	**786,394,966**	**8,786,909**	...	**755,587,302**
						Bureau of Pensions Advocates Program				
...	4,906,000	...	...	4,906,000	30	Program expenditures				
...	...	1	...	1	30c	Transfer of $126,999 from Veterans Affairs Vote 20				
...	...	...	126,999	126,999		Transfer from: Vote 20				
...	...	...	200,000	200,000		TB Vote 5⁽¹⁾				
...	4,906,000	1	326,999	5,233,000		Total—Vote 30	5,134,770	98,230	...	4,789,352
...	645,000	...	70,000	715,000	(S)	Contributions to employee benefit plans	715,000	...	...	629,000
...	**5,551,000**	**1**	**396,999**	**5,948,000**		**Total Program—Budgetary**	**5,849,770**	**98,230**	...	**5,418,352**
...	**1,614,899,000**	**2**	**7,478,542**	**1,622,377,544**		**Total Ministry—Budgetary**	**1,588,745,848**	**33,631,696**	...	**1,536,321,103**
442,978,665	...	...	...	**442,978,665**		**Non-budgetary**	**(26,814,345)**	...	**469,793,010**	**(31,299,271)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

⁽¹⁾ Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Veterans Affairs Program				
								Operating				
...	19,367,000	1	5,028,817	11,736,999	178,240	...	36,311,057	Economic support	32,520,517	3,790,540	...	41,130,636
...	235,371,000	...	...	...	995,946	...	236,366,946	Health and social services	232,285,107	4,081,839	...	200,255,186
...	6,263,000	...	...	...	74,283	...	6,337,283	Management of property contracts	5,897,985	439,298	...	6,534,994
...	31,397,000	...	...	...	498,707	...	31,895,707	Departmental administration	31,043,160	852,547	...	31,097,419
...	292,398,000	1	5,028,817	11,736,999	1,747,176	...	310,910,993	Total—Operating	301,746,769	9,164,224	...	279,018,235
								Capital				
...	131,000	...	...	219,000	...	...	350,000	Economic support	320,040	29,960	...	464,722
...	2,082,000	...	...	(68,950)	...	...	2,013,050	Health and social services	1,854,010	159,040	...	1,232,242
...	24,000	...	...	(1,000)	...	...	23,000	Management of property contracts	42,356	(19,356)	...	18,616
...	183,000	...	...	569,950	...	...	752,950	Departmental administration	1,384,502	(631,552)	...	556,678
...	2,420,000	...	...	719,000	...	...	3,139,000	Total—Capital	3,600,908	(461,908)	...	2,272,258
								Transfer payments				
...	440,609,000	...	...	543,000	(209,513)	...	440,942,487	Economic support	435,056,127	5,886,360	...	462,050,988
...	63,252,000	...	...	(543,000)	...	...	62,709,000	Health and social services	52,709,147	9,999,853	...	26,811,524
...	...	...		...	107,189	...	107,189	Management of property contracts	107,189	...	...	2,100,000
...	503,861,000	...	...	...	(102,324)	...	503,758,676	Total—Transfer payments	487,872,463	15,886,213	...	490,962,512
								Non-budgetary				
442,978,665	...	...	...	...	...	...	442,978,665	Veterans' Land Act loans	(26,814,345)	...	469,793,010	(31,299,271)
								Program Summary				
...	**460,107,000**	**1**	**5,028,817**	**12,498,999**	**(31,273)**	**...**	**477,603,544**	**Economic support**	**467,896,684**	**9,706,860**	**...**	**503,646,346**
...	**300,705,000**	**...**	**...**	**(611,950)**	**995,946**	**...**	**301,088,996**	**Health and social services**	**286,848,264**	**14,240,732**	**...**	**228,298,952**
...	**6,287,000**	**...**	**...**	**(1,000)**	**181,472**	**...**	**6,467,472**	**Management of property contracts**	**6,047,530**	**419,942**	**...**	**8,653,610**
...	**31,580,000**	**...**	**...**	**569,950**	**498,707**	**...**	**32,648,657**	**Departmental administration**	**32,427,662**	**220,995**	**...**	**31,654,097**
442,978,665	**...**	**...**	**...**	**...**	**...**	**...**	**442,978,665**	**Veterans' Land Act loans—Non-budgetary**	**(26,814,345)**	**...**	**469,793,010**	**(31,299,271)**
								Total Program—				
—	**798,679,000**	**1**	**5,028,817**	**12,455,999**	**1,644,852**	**...**	**817,808,669**	**Budgetary**	**793,220,140**	**24,588,529**	**...**	**772,253,005**
442,978,665	**...**	**...**	**...**	**...**	**...**	**...**	**442,978,665**	**Non-budgetary**	**(26,814,345)**	**...**	**469,793,010**	**(31,299,271)**

								War Veterans Allowance Board Program				
								Operating				
...	1,657,000	...	10,000	...	20,000	...	1,687,000	Appeal, review, adjudication and interpretation	1,629,151	57,849	...	1,507,664
								Capital				
...	2,000	..	...	...	...	...	2,000	Appeal, review, adjudication and interpretation	1,012	988	...	6,753
...	**1,659,000**	**...**	**10,000**	**...**	**20,000**	**...**	**1,689,000**	**Total Program—Budgetary**	**1,630,163**	**58,837**	**...**	**1,514,417**
								Pension Review Board Program				
								Operating				
...	1,698,000	...	30,000	...	20,000	...	1,748,000	Pension review system	1,647,691	100,309	...	1,542,356
								Capital				
...	2,000	...	...	...	...	...	2,000	Pension review system	3,118	(1,118)	...	5,671
...	**1,700,000**	**...**	**30,000**	**...**	**20,000**	**...**	**1,750,000**	**Total Program—Budgetary**	**1,650,809**	**99,191**	**...**	**1,548,027**
								Canadian Pension Commission Program				
								Operating				
...	18,847,000	...	261,873	(126,999)	193,000	...	19,174,874	Pension adjudication and administration	18,152,827	1,022,047	...	18,213,185
								Capital				
...	74,000	...	...	...	...	...	74,000	Pension adjudication and administration	71,368	2,632	...	156,058
								Transfer payments				
...	788,389,000	...	...	(12,455,999)	...	...	775,933,001	Pension adjudication and administration	768,170,771	7,762,230	...	737,218,059
...	**807,310,000**	**...**	**261,873**	**(12,582,998)**	**193,000**	**...**	**795,181,875**	**Total Program—Budgetary**	**786,394,966**	**8,786,909**	**...**	**755,587,302**
								Bureau of Pensions Advocates Program				
								Operating				
...	5,529,000	1	200,000	126,999	70,000	...	5,926,000	Legal counselling and representation	5,832,670	93,330	...	5,368,442
								Capital				
...	22,000	...	...	...	...	...	22,000	Legal counselling and representation	17,100	4,900	...	49,910
...	**5,551,000**	**1**	**200,000**	**126,999**	**70,000**	**...**	**5,948,000**	**Total Program—Budgetary**	**5,849,770**	**98,230**	**...**	**5,418,352**
								Total Ministry—				
...	**1,614,899,000**	**2**	**5,530,690**	**...**	**1,947,852**	**...**	**1,622,377,544**	**Budgetary**	**1,588,745,848**	**33,631,696**	**...**	**1,536,321,103**
442,978,665	**...**	**...**	**...**	**...**	**...**	**...**	**442,978,665**	**Non-budgetary**	**(26,814,345)**	**...**	**469,793,010**	**(31,299,271)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Veterans Affairs Program				
							Grants				
							Economic support				
							War Veterans Allowances and Civilian War Allowances:				
...	1,000	...	...	...	...	1,000	North West Field Force	632	368	...	737
...	33,000	...	...	...	...	33,000	South African War	40,969	(7,969)	...	37,588
...	12,300,000	...	...	...	...	12,300,000	World War I	10,849,635	1,450,365	...	11,909,715
...	394,488,000	...	...	(900,000)	...	393,588,000	World War II and Special Forces (Korea)	391,055,017	2,532,983	...	418,075,266
...	613,000	...	...	...	...	613,000	Dual Service (World Wars I and II)	534,600	78,400	...	586,655
...	24,000,000	...	...	...	...	24,000,000	Civilian War Allowances	22,921,129	1,078,871	...	23,295,745
...	2,500,000	...	...	...	...	2,500,000	Assistance in accordance with the provisions of the Assistance Fund Regulations	2,369,022	130,978	...	2,213,254
...	18,000	...	...	...	...	18,000	Army Benevolent Fund	18,000	...	...	18,000
...	9,000	...	...	...	...	9,000	Royal Canadian Legion	9,000	...	...	9,000
...	1,000	...	...	...	...	1,000	Canadian Veterans Association of the United Kingdom	1,000	...	...	1,000
							Other benefits:				
...	1,115,000	...	...	...	...	1,115,000	Children of war dead (education assistance)	710,711	404,289	...	696,923
...	100,000	...	...	...	...	100,000	University and vocational training	80,198	19,802	...	53,357
...	60,000	...	...	40,000	...	100,000	Assistance to Canadian veterans—Overseas district	91,988	8,012	...	60,311
...	2,000	...	...	...	...	2,000	Repayment under Subsection (3) of Section 10 of the Veterans Rehabilitation Act	...	2,000	...	...
...	2,000,000	...	...	503,000	...	2,503,000	Last Post Fund	2,344,196	158,804	...	1,817,033
...	2,500,000	...	...	900,000	...	3,400,000	Commonwealth War Graves Commission	3,374,694	25,306	...	2,495,548
...	30,000	...	...	...	...	30,000	United Nations Memorial Cemetery in Korea	25,849	4,151	...	24,670
							Payments under the War Service Grants Act:				
...	2,000	...	...	...	(1,895)	105	(S) Re-establishment credits under Section 8	105	...	...	451
...	100,000	...	...	...	(97,672)	2,328	(S) Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	2,328	...	...	7,489
...	30,000	...	...	...	(23,240)	6,760	(S) Returned soldiers insurance actuarial liability adjustment	6,760	...	...	43,968
...	707,000	...	...	...	(86,706)	620,294	(S) Veterans insurance actuarial liability adjustment	620,294	...	...	703,628
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	650

...	440,609,000	...	...	543,000	(209,513)	440,942,487		435,056,127	5,886,360	...	462,050,988
							Health and social services				
...	200,000	...	...	...	...	200,000	Grants to various provinces concerning the provision of prosthetic services to veterans	193,885	6,115	...	183,298
...	3,639,000	...	...	(543,000)	...	3,096,000	Treatment and related allowances	2,538,698	557,302	...	2,679,863
...	3,839,000	...	...	(543,000)	...	3,296,000		2,732,583	563,417	...	2,863,161
							Management of property contracts				
...	...	...	...	...	107,189	107,189	(S) Provincial and Dominion Land Grants	107,189	...	...	...
...	...	...	...	...	...		Items not required for the current year		...	...	2,100,000
...	...	...	...	...	107,189	107,189		107,189	...	...	2,100,000
...	**444,448,000**	...	...	...	**(102,324)**	**444,345,676**	Total—Grants	437,895,899	**6,449,777**	...	**467,014,149**
							Contributions				
							Health and social services				
...	38,200,000	...	...	2,000,000	...	40,200,000	Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	32,099,867	8,100,133	...	13,570,959
...	21,213,000	...	...	(2,000,000)	...	19,213,000	Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	17,876,697	1,336,303	...	10,377,404
...	**59,413,000**	...	...	...	...	**59,413,000**	Total—Contributions	**49,976,564**	**9,436,436**	...	**23,948,363**
							Program Summary by Activity				
...	**440,609,000**	...	...	**543,000**	**(209,513)**	440,942,487	**Economic support**	435,056,127	**5,886,360**	...	**462,050,988**
...	**63,252,000**	...	...	**(543,000)**	...	62,709,000	**Health and social services**	52,709,147	**9,999,853**	...	**26,811,524**
...	...	...	...	...	**107,189**	107,189	**Management of property contracts**	107,189	...	...	**2,100,000**
—	**503,861,000**	—	—	—	**(102,324)**	**503,758,676**	**Total Program**	**487,872,463**	**15,886,213**	—	**498,962,512**
							Canadian Pension Commission Program				
							Grants				
							Pension adjudication and administration				
							Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants				
...	402,000	...	...	...	...	402,000	The Flying Accidents Compensation Regulations	404,084	(2,084)	...	406,666
...	85,834,000	...	...	(6,455,999)	...	79,378,001	World War I	75,626,458	3,751,543	...	81,161,715
...	629,672,000	...	...	...	...	629,672,000	World War II	630,550,409	(878,409)	...	600,871,874
...	3,066,000	...	...	...	...	3,066,000	Civilians, World War II	2,220,473	845,527	...	2,137,452
...	50,810,000	...	...	(6,000,000)	...	44,810,000	Defence Forces—Peacetime services	44,776,645	33,355	...	39,084,314
...	16,764,000	...	...	...	...	16,764,000	Special Forces (Korea)	12,817,717	3,946,283	...	11,964,542

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Lapsed (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	19,000	...	...	...	...	19,000	Newfoundland special awards	17,102	1,898	...	19,138
...	1,728,000	...	...	...	...	1,728,000	Burial grants	1,657,841	70,159	...	1,450,323
...	24,000	...	...	...	...	24,000	Gallantry Awards—World War II and Special Force	29,504	(5,504)	...	27,744
...	788,319,000	...	...	(12,455,999)	...	775,863,001	Total—Grants	768,100,233	7,762,768	...	737,123,768
							Contributions				
...	70,000	...	...	...	...	70,000	Pension adjudication and administration Compensation for loss of earnings	70,538	(538)	...	94,291
...	788,389,000	...	...	(12,455,999)	...	775,933,001	**Total Program**	768,170,771	7,762,230	...	737,218,059
...	1,292,250,000	...	...	(12,455,999)	(102,324)	1,279,691,677	**Total Ministry**	1,256,043,234	23,648,443	...	1,228,180,571

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Repayment of loans. (Net)	...	26,814,345	31,299,271
Total Program—Non-budgetary	...	26,814,345	31,299,271
Total Ministry—Non-budgetary	...	26,814,345	31,299,271

Revenue

	Current year	Previous year
	$	$
Department		
Veterans Affairs Program		
Non-Tax Revenue—		
Return on investments[1]—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances	8,753,005	10,577,988
Other accounts—		
Sundries—Other	7,348	8,724
	8,760,353	10,586,712
Refunds of previous years' expenditure—		
Refunds of war veterans allowance	915,685	1,355,829
Refunds of other grants and contributions	343,758	269,090
Refunds of operating/maintenance funds	142,014	1,119,787
Proceeds from abandoned or cancelled conditional benefits	107,189	...
Adjustment to prior year's Payables at Year End (PAYE)	173,831	117,300
	1,682,477	2,862,006
Services and service fees—		
Provincial hospital insurance plans for in-patient hospital services	20,195,559	15,415,366
Other in-patient hospital services	5,861,574	4,947,057
Out-patient hospital services	41,106	201,655
Medical services	355,937	350,720
Meals	337,714	318,015
Dental fees	60,574	267,176
Sundry	1,115	93,708
	26,853,579	21,593,697
Proceeds from sales—		
Manufacture of Remembrance Day poppies (Vetcraft)	1,170,991	1,198,097
Sundry	5,270	8,034
	1,176,261	1,206,131
Other non-tax revenue—		
Sundry	282,996	125,149
Total Program	**38,755,666**	**36,373,695**

	Current year	Previous year
	$	$
Canadian Pension Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of pensions	855,660	1,213,300
Refunds of other grants and contributions	894	...
Refunds of operating/maintenance funds	274	1,902
	856,828	1,215,202
Total Program	**856,828**	**1,215,202**
Bureau of Pensions Advocates Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating/maintenance funds	166	...
Total Program	**166**	...
Total Department	39,612,660	**37,588,897**
Ministry Summary		
Non-Tax Revenue—		
Return on investments	8,760,353	**10,586,712**
Refunds of previous years' expenditure	2,539,471	**4,077,208**
Services and service fees	26,853,579	**21,593,697**
Proceeds from sales	1,176,261	**1,206,131**
Other non-tax revenue	282,996	**125,149**
Total Ministry	**39,612,660**	**37,588,897**

[1] Interest unless otherwise indicated.

SECTION 29

1986-87
PUBLIC ACCOUNTS

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Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Michel Côté

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1987

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Part II
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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

SECTION 1

1986-87
PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

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Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for integrity and objectivity of these statements rests with the Finance, Personnel and Administration sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

G. J. CHARRON
A/Comptroller

R. J. NEVILLE
A/Assistant Deputy Minister
Finance, Personnel and Administration

August 11, 1987

DEFENCE PRODUCTION REVOLVING FUND AND DEFENCE PRODUCTION LOAN ACCOUNT

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1987

		1987		1986	
		Estimates	Actual	Estimates	Actual
		$	$	$	$
Working capital change					
Repayment of loans *re*: the Defence Production Loan Account (DPLA)—Transfer of authority for DPLA to the Defence Production Revolving Fund	$15,000,000				
Expected use of authority *re*: the deficit	($975,000)				
		14,025,000	(177,183)	(2,000)	2,185,378
Other items			827,132		358,493
Authority provided (used)		14,025,000	649,949	(2,000)	2,543,871

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	1,754,293	1,577,110
Add: PAYE charges against the appropriation account after March 31		1,036,049
Deduct: amounts credited to the appropriation account after March 31	418,821	627,738
Net authority used, end of year	1,335,472	1,985,421
Authority limit	98,275,993(1)	83,275,993(1)
Unused authority carried forward	96,940,521	81,290,572

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Authority limit	1,724,007(1)	16,724,007(1)
Net authority used	1,724,007	16,724,007
Unused authority carried forward		

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is $100,000,000, as explained in Note 1.

Defence Production Revolving Fund—*Concluded*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987 $	1986 $
Current		
Accounts receivable		
Government of Canada	331,849	1,482,257
Outside parties	291,542	
	623,391	1,482,257
Long-term receivable		
Outside parties (Note 3)	1,130,902	1,130,902
	1,754,293	2,613,159

LIABILITIES	1987 $	1986 $
Current		
Accounts payable and accrued liabilities		
Outside parties		1,036,049
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	1,754,293	1,577,110
	1,754,293	2,613,159

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987 $	1986 $
Billings for defence supplies requisitioned by customer departments	3,300,387	6,606,560
Payments to suppliers for defence supplies requisitioned by customer departments	3,300,387	6,606,560
Gross margin		

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987 $	1986 $
Operating activities:		
Changes in current assets and liabilities	(177,183)	2,185,378
Net financial resources (used) provided by operating activities	(177,183)	2,185,378
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(177,183)	2,185,378
Accumulated net charge against the Fund's authority account, beginning of year	(1,577,110)	(3,762,488)
Accumulated net charge against the Fund's authority account, end of year	(1,754,293)	(1,577,110)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Purpose and authority

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997, representing net assets assumed by the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

3. Long-term receivable

In accordance with the terms of an agreement, the collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

Environmental Studies Revolving Fund
(Energy, Mines and Resources)

MANAGEMENT REPORT

These financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rests with the management of the Fund.

The financial statements were prepared with objective data maintained by the Department. The significant accounting policies used in the preparation of the financial statements are included in the notes to the financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund began operation during fiscal year 1983-84. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. The Department develops and disseminates financial management and accounting policies and the Fund is maintained under a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

R.O. SORENSON
Director-General, Financial Management Branch
(Senior full-time financial officer)

S. MENSFORTH
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

M. E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

August 17, 1987

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Excess of expenses over levies for the year		(1,582,035)		(1,442,221)
Operating use of funds		(1,582,035)		(1,442,221)
Working capital change (excluding Fund's accumulated net authority)		170,024		85,595
Other items		(119,394)		(196,414)
Authority used		(1,531,405)		(1,553,040)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Fund's accumulated net authority	895,481	2,307,492
Less: PAYE charges against the appropriation account after March 31	315,808	196,414
Unused authority carried forward	579,673	2,111,078

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Current			Current		
Fund's accumulated net authority	895,481	2,307,492	Accounts payable and accrued liabilities		
Accounts receivable			Outside parties	315,808	196,414
Outside parties	43,005	93,635	UNEXPENDED LEVIES	622,678	2,204,713
	938,486	2,401,127		938,486	2,401,127

The accompanying notes are an integral part of the financial statements.

Environmental Studies Revolving Fund—*Continued*
(Energy, Mines and Resources)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987								1986
	Regions								
	Queen Charlotte	Vancouver Island	Hudson Bay	Labrador N.E. Nfld	Grand Banks	Gulf of St. Lawrence	Scotian Shelf	Total	Total
	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners	4,183	733	7,921	193,147	477,393	5,611	84,965	773,953	2,429,960
Operating expenses:									
Environmental and social studies	94,260	14,578	130,893	496,108	804,397	110,674	437,598	2,088,528	3,569,996
Salaries and employee benefits	7,251		20,303	18,853	39,156	20,303	39,157	145,023	131,331
Information	3,112		8,712	8,090	16,803	8,712	16,803	62,232	62,310
Transportation and communications	1,498		4,195	3,895	8,091	4,195	8,091	29,965	75,411
Professional services	1,465		4,098	3,805	7,903	4,098	7,903	29,272	32,334
Materials and supplies	50		135	126	261	135	261	968	799
	107,656	14,578	168,336	530,877	876,611	148,117	509,813	2,355,988	3,872,181
Excess of expenses over levies for the year	(103,473)	(13,845)	(160,415)	(337,730)	(399,218)	(142,506)	(424,848)	(1,582,035)	(1,442,221)

STATEMENT OF UNEXPENDED LEVIES FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	2,204,713	3,646,934
Excess of expenses over levies for the year	(1,582,035)	(1,442,221)
Balance, end of year	622,678	2,204,713

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Excess of expenses over levies for the year	(1,582,035)	(1,442,221)
Changes in current assets and liabilities (excluding Fund's accumulated net authority)	170,024	85,595
Net financial resources used by operating activities	(1,412,011)	(1,356,626)
Net financial resources used and change in the Fund's accumulated net authority, during the year	(1,412,011)	(1,356,626)
Fund's accumulated net authority, beginning of year	2,307,492	3,664,118
Fund's accumulated net authority, end of year	895,481	2,307,492

Environmental Studies Revolving Fund—*Concluded*
(Energy, Mines and Resources)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

As a result of management reporting structure changes, a memorandum of understanding transferred, commencing November 5, 1985, the financial administration of the Environmental Studies Revolving Fund—Indian Affairs and Northern Development to the Comptroller, Canada Oil and Gas Lands Administration.

2. Significant accounting policies

(a) Levies are billed to the interest owner, to fund estimated budgetary requirements to carry out the environmental and social studies that have been determined by the Environmental Studies Management Board. Each interest owner is levied an amount based on the number of hectares of frontier lands that are subject to the interest and situated in the applicable prescribed region. As levies are billed to the interest owners, they are recorded on an accrual basis as shown on the statement of operations.

(b) Expenses are recorded on an accrual basis of accounting and include estimated amounts for such portion of environmental and social studies expenses incurred before the year end but not invoiced before year end.

3. Commitments

At March 31, 1987, the outstanding balance against the accepted study proposals was $819,615 and is composed of the following:

	1987	1986
	$	$
Studies not started	14,258	78,237
Studies not completed	805,357	972,955

Environmental Studies Revolving Fund
(Indian Affairs and Northern Development)

MANAGEMENT REPORT

The financial statements of the Environmental Studies Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rests with the Comptroller, Canada Oil and Gas Lands Administration (COGLA).

These financial statements were prepared with objective data maintained by the Department and at COGLA pursuant to the memorandum of understanding signed by both Energy, Mines and Resources and Indian Affairs and Northern Development. The significant accounting policies used in the preparation of the financial statements are described in the notes to the financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund began operation during fiscal year 1983-84. The management maintains Fund's accounts which provide a centralized record of the Fund's transactions. The Department develops and disseminates financial management and accounting policies and the Fund maintains a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

RODNEY MONETTE
A/Director General, Finance and Deputy Comptroller
(Senior full-time financial officer)

ALAN WILLIAMS
A/Assistant Deputy Minister, Finance and Professional Services
(Senior financial officer)

M. E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

October 2, 1987

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Excess of expenses over levies for the year	(1,200,000)	(1,024,727)	(2,886,000)	(971,998)
Operating use of funds	(1,200,000)	(1,024,727)	(2,886,000)	(971,998)
Working capital change (excluding Fund's accumulated net authority)		(23,249)		16,811
Other items		(39,015)[1]		12,465[2]
Authority used	(1,200,000)	(1,086,991)	(2,886,000)	(942,722)

[1] In 1986-87, an amount of $71,197, was properly credited to the Fund's account for the cancellation of a March 31, 1986 PAYE item. However, this item was also erroneously charged to the account and therefore, this amount of ($39,015) includes the same amount of ($71,197). An adjustment will be made in the Accounts of Canada in the 1987-88 fiscal year.

[2] In 1985-86, an amount of $25,000 was charged to the Fund's account in the Accounts of Canada. It was also included in the expenses of the Fund and is part of the excess of expenses over levies for the 1985-86 fiscal year. This amount represented an account payable to the Northern Affairs Program of the Department of Indian Affairs and Northern Development. Included as part of the $12,465 total of other items, an amount of $25,000 was recorded in the Accounts of Canada but incorrectly credited to the Fund's account instead of the appropriation of the said program. Therefore, the authority used, which is measured in the Accounts of Canada, was erroneously decreased by $25,000. An adjustment will be made in the Accounts of Canada in the 1987-88 fiscal year.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1987

	1987	1986
	$	$
Fund's accumulated net authority	1,137,218	2,185,194
Less: PAYE charges against the appropriation account after March 31	156,483	188,665
Other items	(46,197)[1]	25,000[2]
Unused authority carried forward	934,538	2,021,529

[1] The amount of unused authority available for use in subsequent years reported in the ministerial statements (Volume II Part I) is $934,538. The amount reported should be $980,735. The discrepancy of $46,197 represents the difference of an erroneous charge of $71,197 made in 1986-87 and the $25,000 erroneous credit made in 1985-86. These errors will be corrected in the 1987-88 fiscal year. The amount of $71,197 is explained in Note[1] to the statement of authority used.

[2] In 1985-86, an amount of $25,000 was charged to the Fund's account in the Accounts of Canada. This amount represented an account payable to the Northern Affairs Program of the Department of Indian Affairs and Northern Development. The amount of $25,000 shown in the above reconciliation was recorded in the Accounts of Canada but incorrectly credited to the Fund's account instead of the appropriation of the said program. Therefore, the unused authority carried forward, which is measured in the Accounts of Canada and was erroneously increased by $25,000 should be $1,996,529. An adjustment will be made in the Accounts of Canada in the 1987-88 fiscal year.

Environmental Studies Revolving Fund—*Continued*
(Indian Affairs and Northern Development)

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Current			Current		
Fund's accumulated net authority	1,137,218	2,185,194	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada		25,000
Outside parties	58,978	67,911	Outside parties	156,483	163,665
				156,483	188,665
			UNEXPENDED LEVIES	1,039,713	2,064,440
	1,196,196	2,253,105		1,196,196	2,253,105

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987									1986
	Regions									
	Yukon	MacKenzie	Keewatin	Baffin	Victoria	Ellesmere	Beaufort Sea	Lancaster Sound	Total	Total
	$	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners	4,067	45,008	2,747	1,540	1,457	24,930	557,887	9,109	646,745	559,191
Operating expenses:										
Environmental and social studies	7,213	99,873	874	88,257	35,662	220,901	941,529	41,422	1,435,731	1,306,971
Salaries and employee benefits	7,463	34,830		6,220	6,220	34,830	34,829		124,392	154,397
Information	3,327	15,526		2,773	2,773	15,526	15,526		55,451	6,220
Professional services	1,756	8,196		1,464	1,464	8,196	8,196		29,272	34,755
Transportation and communications	1,540	7,184		1,283	1,283	7,184	7,184		25,658	21,939
Materials and supplies	57	271		49	49	271	271		968	6,907
	21,356	165,880	874	100,046	47,451	286,908	1,007,535	41,422	1,671,472	1,531,189
Excess of expenses over levies for the year	(17,289)	(120,872)	1,873	(98,506)	(45,994)	(261,978)	(449,648)	(32,313)	(1,024,727)	(971,998)

STATEMENT OF UNEXPENDED LEVIES FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	2,064,440	3,036,438
Excess of expenses over levies for the year	(1,024,727)	(971,998)
Balance, end of year	1,039,713	2,064,440

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Excess of expenses over levies for the year	(1,024,727)	(971,998)
Changes in current assets and liabilities (excluding Fund's accumulated net authority)	(23,249)	16,811
Net financial resources used by operating activities	(1,047,976)	(955,187)
Net financial resources used and change in the Fund's accumulated net authority, during the year	(1,047,976)	(955,187)
Fund's accumulated net authority, beginning of year	2,185,194	3,140,381
Fund's accumulated net authority, end of year	1,137,218	2,185,194

Environmental Studies Revolving Fund—*Concluded*
(Indian Affairs and Northern Development)

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million. As a result of management reporting structure changes, a memorandum of understanding transferred, commencing November 5, 1985 the financial administration of the Environmental Studies Revolving Fund—Indian Affairs and Northern Development to the Comptroller, Canada Oil and Gas Lands Administration.

2. Significant accounting policies

(a) Levies are billed to the interest owner, to fund estimated budgetary requirements to carry out the environmental and social studies that have been determined by the Environmental Studies Management Board. Each interest owner is levied an amount based on the number of hectares of frontier lands that are subject to the interest and situated in the applicable prescribed region. As levies are billed to the interest owners, they are recorded on an accrual basis as shown on the statement of operations.

(b) Expenses are recorded on an accrual basis of accounting and, include estimated amounts for such portion of environmental and social studies expenses incurred before the year end but not invoiced at year end.

3. Commitments

At March 31, 1987, the outstanding balance against the accepted study proposals was $221,727 and is composed of the following:

	1987	1986
	$	$
Studies not started	29,116	105,097
Studies not completed	192,611	963,953

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Assistant Deputy Minister, Corporate Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. A new integrated financial information system, utilizing state-of-the-art financial systems software and technology, is being installed during fiscal year 1987-88 for introduction by April 1, 1988. The new system is required to handle the increased volume and complexity of financial transactions within the Fund and the need for accurate and timely allocation and recovery of costs, budgetary control, and improved financial reporting.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

BARBARA BLOOR
for the Assistant Deputy Minister, Corporate Management
Department of Communications
(Senior financial officer)

June 30, 1987

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year		547,344		793,644
Add: items not requiring use of funds	351,000	393,054	268,000	314,462
Operating source of funds	351,000	940,398	268,000	1,108,106
Net capital acquisitions	(350,000)	(311,316)	(174,000)	(886,685)
Working capital change	(1,520,000)	4,471,333	(1,605,000)	(4,600,767)
Other items		(5,238,590)		4,607,755
Authority (used) provided	(1,519,000)	(138,175)	(1,511,000)	228,409

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	5,690,341	10,596,018
Add: PAYE charges against the appropriation account after March 31	11,358,937	11,511,589
Less: amounts credited to the appropriation account after March 31	14,574,838	19,771,342
Net authority used, end of year	2,474,440	2,336,265
Authority limit	19,000,000	19,000,000
Unused authority carried forward	16,525,560	16,663,735

Government Telecommunications Agency Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Government of Canada	19,646,204	22,949,589
Outside parties	2,020,058	935,130
Prepaid expenses	9,568	5,794
	21,675,830	23,890,513
Fixed (Note 3)		
At cost	2,685,099	2,210,553
Less: accumulated depreciation	1,181,384	807,985
	1,503,715	1,402,568
Other		
Deferred charges	375,513	548,407
Accrued revenue	83,965	
	459,478	548,407
	23,639,023	25,841,488

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable		
Government of Canada	248,584	766,550
Outside parties	11,121,795	10,971,321
Current portion of the provision for employee termination benefits	34,229	62,658
Deferred revenue	3,133,684	538,439
Current portion of obligation under capital lease (Note 4)	57,326	
	14,595,618	12,338,968
Long-term		
Provision for employee termination benefits	889,802	744,989
Deferred revenue—Service contracts	877,904	1,200,992
Obligation under capital lease (Note 4)	77,493	
	1,845,199	1,945,981
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	5,690,341	10,596,018
Accumulated surplus	1,507,865	960,521
	7,198,206	11,556,539
	23,639,023	25,841,488

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Telecommunications services:		
Customized	65,834,614	63,278,529
Intercity	64,469,515	66,250,766
Local	6,699,008	4,566,582
Data	4,909,068	6,055,111
Directory	904,608	728,419
Other network services	15,414	24,829
Other revenue	2,206	2,704
Total revenue	142,834,433	140,906,940
Expenses		
Operating:		
Customized	64,616,065	62,157,461
Intercity	54,630,857	56,952,286
Local	4,575,212	3,683,437
Data	4,196,075	4,928,680
Directory	677,300	484,322
Other network services	6,325	14,528
	128,701,834	128,220,714
Planning and coordination:		
Salaries	1,456,217	1,438,056
Termination benefits	25,894	6,509
Rental building and equipment	36,633	59,025
Professional services	21,284	70,396
Travel	14,968	15,083
Telephone and freight	13,581	7,103
Repairs	8,116	9,772
Office materials and supplies	5,208	815
Information	4,278	4,658
Other	70	9,992
	1,586,249	1,621,409
Management and administration:		
Salaries	7,312,371	7,021,840
Termination benefits	130,025	167,635
Rental building and equipment	1,729,632	1,000,724
Professional services	1,123,510	828,702
Telephone and freight	356,053	237,043
Repairs	173,924	70,080
Travel	165,085	144,997
Depreciation	142,020	108,638
Office materials and supplies	139,690	99,292
Information	89,472	154,685
Other	6,663	7,928
Loss on disposal of fixed assets	5,645	172
	11,374,090	9,841,736
Interest charges on the Revolving Fund	624,916	429,437
Total expenses	142,287,089	140,113,296
Net profit	547,344	793,644

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year, unadjusted	960,521	166,261
Prior year adjustment		616
Balance, beginning of year, as restated	960,521	166,877
Net profit for the year	547,344	793,644
Balance, end of year	1,507,865	960,521

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net profit for the year	547,344	793,644
Add: provision for termination benefits	155,919	174,144
depreciation	381,523	220,913
loss on disposal of fixed assets	5,645	172
amortization of deferred charges	182,698	180,366
Less: amortization of deferred revenues—Service contracts	(332,731)	(261,133)
	940,398	1,108,106
Changes in current assets and liabilities	4,471,333	(4,600,767)
Changes in other assets and liabilities		
Deferred charges	(9,804)	(8,774)
Payments on and change in provision for employee termination benefits	(11,106)	(49,694)
Deferred revenue—Service contracts	9,644	421,763
Accrued revenue	(83,965)	
	(95,231)	363,295
Net financial resources provided (used) by operating activities	5,316,500	(3,129,366)
Investing activities:		
Fixed assets		
Purchased	(311,316)	(886,685)
Acquisition under capital lease	(177,000)	
Net financial resources (used) by investing activities	(488,316)	(886,685)
Financing activities:		
Obligation under capital lease	177,000	
Payments on and change in obligations under capital lease	(99,507)	
Net financial resources provided by financing activities	77,493	
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	4,905,677	(4,016,051)
Accumulated net charge against the Fund's authority account, beginning of year	(10,596,018)	(6,579,967)
Accumulated net charge against the Fund's authority account, end of year	(5,690,341)	(10,596,018)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1987

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84 and to $19,000,000 by Appropriation Act No. 4, 1984-85. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of $784,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1987—*Concluded*

2. Significant accounting policies

(a) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, depreciated on a straight-line basis, over the first five to seven years of utilization of the equipment.

(b) Assets under capital lease

Leases which transfer substantially all of the benefits and risks incident to ownership of property are accounted for as acquisitions of assets and assumptions of obligations corresponding to the fair acquisition value of the asset (excluding interest charges) at the time of purchase. The asset is amortized and the obligation, including interest thereon, is liquidated over the life of the lease.

(c) Deferred charges

Service contracts amounting originally to $900,000 (1983-84) are included in this category. They relate to advance payments to suppliers for future telecommunications services and are amortized on a straight-line basis over a five year period. In 1986-87, the amortization relating to service contracts amounted to $180,000 ($180,000 in 1985-86).

Other deferred charges ($9,804 added in 1986-87) are linked to telecommunications equipment acquisitions by GTA and are amortized on a straight-line basis on the same life expectancy as the asset they relate to. In 1986-87, the amortization relating to the other deferred charges amounted to $2,698.

(d) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five to seven years period. In 1986-87, $332,731 was recognized as revenue. An amount of $9,644 was also added to the deferred revenue in 1986-87 and will be amortized over the remaining life expectancy of the asset.

(e) Accrued revenue—Long-term

Monthly payment plans are offered to departments and agencies to cover implementation costs of telecommunications services. In 1986-87, clients with a balance in their accounts of $97,237 selected the monthly payment plans over 5 years. The short-term portion of the accrued revenue (due in 1987-88) represents $13,272 and is included in the accounts receivable—Government of Canada in the balance sheet.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	797,556	250,614	13,429	1,034,741
Furniture and fixtures	196,596	12,140	341	208,395
Automobiles	47,072	14,981		62,053
Telecommunications equipment	1,169,329	33,581		1,202,910
Equipment under capital lease		177,000		177,000
	2,210,553	488,316	13,770	2,685,099

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	421,063	124,315	7,898	537,480
Furniture and fixtures	118,300	9,032	226	127,106
Automobiles	33,144	8,673		41,817
Telecommunications equipment	235,478	190,336		425,814
Equipment under capital lease		49,167		49,167
	807,985	381,523	8,124	1,181,384

4. Obligation under capital lease

On June 1st, 1986, the Government Telecommunications Agency Revolving Fund entered into an agreement with BTE (Business Telecom Equipment) to rent telecommunications equipment under capital lease. The asset was capitalized at $177,000 using an interest rate of 13.63%. The related obligation is liquidated over the lease term of 3 years and is segregated between current and long-term portions on the balance sheet. Lease payments during 1987 totalled $60,173 including interest of $17,993 charged to operations (Local).

The obligation under capital lease includes the following:

	1987
	$
Future lease payments:	
1987-88	72,208
1988-89	72,208
1989-90	12,036
	156,452
Less: interest	21,633
	134,819
Current portion	57,326
	77,493

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

A. BRUNELLE
Financial Advisor, Financial Services
(Senior full-time financial officer)

BARBARA EMO
Director of Finance, Administration and Personnel Division
(Senior financial officer)

July 14, 1987

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Annual lapsing authority				
Cost of operation for the year		(62,059,105)		(60,049,141)
Less: items not requiring use of funds		847,373		1,838,304
Operating source of funds	(61,763,000)	(61,211,732)	(58,493,000)	(58,210,837)
Net capital acquisitions	(2,298,000)	(2,245,436)	(3,202,000)	(2,957,252)
Reimbursement of 1985-86 temporary advance		(342,740)		342,740
Authority (used)	(64,061,000)	(63,799,908)	(61,695,000)	(60,825,349)
Statutory authority				
Working capital change	(426,000)	5,162,791	(1,248,000)	(5,435,798)
Other items		(2,584,643)		1,185,824
Authority (used) provided	(426,000)	2,578,148	(1,248,000)	(4,249,974)
Total authority (used)	(64,487,000)	(61,221,760)	(62,943,000)	(65,075,323)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	10,773,514	16,216,341
Add: PAYE charges against the appropriation account after March 31	6,927,415	4,675,149
Less: amounts credited to the appropriation account after March 31	739,604	1,879,295
Net authority used, end of year	16,961,325	19,012,195
Authority limit	20,000,000	20,000,000
Unused authority carried forward	3,038,675	987,805

National Film Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1987 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current assets		
Cash	121,409	219,401
Accounts receivable		
Government of Canada	749,244	1,795,732
Outside parties	2,526,179	3,491,237
Inventories (Note 3)	3,062,011	3,507,071
Prepaid expenses	546,455	412,343
	7,005,298	9,425,784
Advance to a non-profit organization (Note 4)	790,179	456,257
Fixed assets (Note 5)		
Cost	25,769,273	24,069,853
Less: accumulated depreciation	13,292,388	12,120,245
	12,476,885	11,949,608
	20,272,362	21,831,649

LIABILITIES	1987	1986
	$	$
Current liabilities		
Accounts payable		
Government of Canada	2,759,309	949,995
Outside parties	3,568,614	3,064,033
Accrued salaries and benefits	3,577,517	2,795,084
Advances on productions	164,819	518,842
Current portion of provision for employee termination benefits	320,000	320,000
	10,390,259	7,647,954
Long-term liability		
Provision for employee termination benefits	5,654,871	5,727,162
	16,045,130	13,375,116
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority (Note 6)	10,773,514	16,216,341
Accumulated deficit (Note 7)	(6,546,282)	(7,759,808)
	4,227,232	8,456,533
	20,272,362	21,831,649

Approved by Management:

BARBARA EMO
Director of Finance, Administration and Personnel Division

FRANÇOIS MACEROLA
Government Film Commissioner

Approved by the Board:

MAURICE A. LÉGER
Member

MARC DORION
Member

National Film Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentation		
Board's program	24,553,362	24,733,271
Sponsored production	1,684,454	5,354,282
Marketing of films and other forms of visual presentation	7,633,893	7,554,798
	33,871,709	37,642,351
French programming		
Production of films and other forms of visual presentation		
Board's program	14,723,457	12,835,730
Sponsored production	258,157	597,623
Marketing of films and other forms of visual presentation	3,242,813	2,886,177
	18,224,427	16,319,530
General services		
Distribution and other services	10,446,579	9,862,301
Research and development	1,154,904	967,238
	11,601,483	10,829,539
Management and administration	8,749,732	8,829,658
	72,447,351	73,621,078
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,702,738	5,451,337
French programming	269,335	612,032
Film prints, rentals and royalties		
Canadian distribution	2,279,719	1,791,601
International distribution	3,077,465	2,289,039
Services and miscellaneous	3,058,989	3,427,928
	10,388,246	13,571,937
Cost of operations for the year	62,059,105	60,049,141

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	7,759,808	7,129,570
Cost of operations for the year	62,059,105	60,049,141
	69,818,913	67,178,711
Parliamentary appropriation—Operations	(63,272,631)	(59,418,903)
Balance, end of year	6,546,282	7,759,808

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Cost of operations for the year	(62,059,105)	(60,049,141)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Depreciation	1,752,117	1,562,280
Gain on disposal of fixed assets	(33,958)	(11,474)
Decrease in the provision for employee termination benefits	(72,291)	(350,326)
Decrease in the provision for accrued vacations	(132,184)	(28,487)
Increase (decrease) in the provision for accrued retroactive salaries	(666,311)	666,311
	(61,211,732)	(58,210,837)
Decrease (increase) in the funded components of working capital	5,961,286	(6,073,623)
	(55,250,446)	(64,284,460)
Investing activities:		
Acquisition of fixed assets	(2,298,378)	(3,201,819)
Proceeds from disposal of fixed assets	52,942	244,567
Advance to a non-profit organization	(333,922)	(456,257)
	(2,579,358)	(3,413,509)
Financing activities:		
Parliamentary appropriation	63,799,908	60,825,349
Increase in the net book value of fixed assets	(527,277)	(1,406,446)
	63,272,631	59,418,903
Increase (decrease) for the year	(5,442,827)	8,279,066
Balance, beginning of year	16,216,341	7,937,275
Balance, end of year	10,773,514	16,216,341

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films:

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program
All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production
All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Equipment, office equipment and furniture, motor vehicles and garage equipment are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, generally 5 to 10 years. No depreciation is provided during the year of acquisition.

Leasehold improvements are charged to operations as incurred.

The Board enters into agreements to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1987	1986
	$	$
Productions in progress	1,166,837	1,662,243
Materials and supplies	1,402,228	1,332,916
Film prints and other forms of visual presentation held for sale	492,946	511,912
	3,062,011	3,507,071

4. Advance to a non-profit organization

As at March 31, 1987

The Government Film Commissioner and President of the Board initially submitted, on behalf of an organization yet to be incorporated, a request to the Canadian Radio-television and Telecommunications Commission (CRTC) with the view of obtaining licenses to offer programming directed to the Canadian youth.

In June 1985, a non-profit organization was incorporated to carry out the project. Through an agreement signed with this organization, the Board has agreed:

to assume research, development and promotion costs incurred to May 15, 1985 in the amounts of $229,000 during 1984-85 and $218,000 during 1985-86;

to directly or indirectly advance amounts totalling $1,000,000, reimbursable without interest before or at the end of the first complete period of the licenses awarded by the CRTC, to cover research, development and promotion costs until affiliation agreements have been signed with cable distributors serving at least three million Canadian subscribers, of which $790,179 had been advanced as at March 31, 1987; and

to provide a non-reimbursable amount of $150,000 during the first two years of programming to assure the smooth functioning of regional consultative committees.

Subsequent event

On May 29, 1987, after a preliminary review of applications for network licences to offer Canadian specialty programming services, the CRTC withdrew incomplete applications from certain applicants from the agenda at the public hearing for the consideration of applications for network licences including that of the above mentioned non-profit organization.

In view of this circumstance, the Board considers that the reimbursement of its advance by this organization is doubtful and that it may have to write it off during the year 1987-88 and charge any loss that may result therefrom to its operating expenses.

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

5. Fixed assets

	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Equipment	18,801,731	1,615,917	506,991	19,910,657
Office equipment and furniture	5,151,803	662,557	77,045	5,737,315
Motor vehicles and garage equipment	116,319	19,904	14,922	121,301
	24,069,853	2,298,378	598,958	25,769,273

	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Accumulated depreciation	12,120,245	1,752,117	579,974	13,292,388

6. Accumulated net charge against the Revolving Fund's authority

	1987	1986
	$	$
Costs in excess of Treasury Board authorization		342,740
Funded components of working capital (deficiency)	(2,493,550)	3,467,736
Net book value of fixed assets	12,476,885	11,949,608
Advance to a non-profit organization	790,179	456,257
	10,773,514	16,216,341

7. Accumulated deficit

Comprised of the following unfunded cumulative expenses:

	1987	1986
	$	$
Costs in excess of Treasury Board authorization		342,740
Accrued vacations	571,411	703,595
Accrued retroactive salaries		666,311
Employee termination benefits		
Short-term	320,000	320,000
Long-term	5,654,871	5,727,162
	6,546,282	7,759,808

8. Expenses

	1987	1986
	$	$
Salaries and benefits	37,060,390	37,887,827
Rentals	9,500,169	10,171,528
Professional and special services	7,339,702	8,065,116
Materials and supplies	5,793,197	4,779,014
Transportation and communications	5,758,139	6,142,074
Contracted film production and laboratory processing	1,821,288	2,315,423
Depreciation	1,752,117	1,562,280
Information	1,147,545	979,415
Repair and upkeep	1,052,455	1,146,593
Miscellaneous	1,222,349	571,808
	72,447,351	73,621,078

9. Contingent liability

The Board is the defendant in certain pending claims and lawsuits for amounts totalling $2,267,130. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

The Fund's division for financial administration complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded. These systems are augmented by the departmental internal audit program.

Approved by:

ROBERT LEGROS
Director General, Finance and Administrative Services
(Senior full-time financial officer)

ROGER MARSHAM
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

July 9, 1987

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	(541,803)	317,914	1,304,176	1,102,141
Add: items not requiring use of funds	420,000	649,817	364,400	458,311
Operating source (use) of funds	(121,803)	967,731	1,668,576	1,560,452
Net capital acquisitions	(459,000)	(514,683)	(738,000)	(744,212)
Working capital change	(77,375)	(764,435)	(170,000)	86,880
Other items		576,291		(199,846)
Authority provided (used)	(658,178)	264,904	760,576	703,274

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(10,080,631)	(10,445,489)
Add: PAYE charges against the appropriation account after March 31	1,840,438	2,421,571
Less: amounts credited to the appropriation account after March 31	74,531	25,902
Net authority provided, end of year	(8,314,724)	(8,049,820)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	12,314,724	12,049,820

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Government of Canada	80,191	31,192
Outside parties	11,304	6,376
Inventories, at cost and average cost (Note 3)	849,947	1,051,143
Prepaid expenses	53,600	38,029
	995,042	1,126,740
Fixed (Note 4)		
At cost	2,605,839	2,114,696
Less: accumulated depreciation	1,136,593	782,472
	1,469,246	1,332,224
	2,464,288	2,458,964

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,500,176	1,738,036
Outside parties		
Accounts payable	352,923	1,041,740
Vacation pay	337,555	314,809
Deferred revenue	139,839	132,041
	2,330,493	3,226,626
Long-term		
Provision for employee termination benefits	1,524,124	1,305,439
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(10,080,631)	(10,445,489)
Accumulated surplus	8,690,302	8,372,388
	(1,390,329)	(2,073,101)
	2,464,288	2,458,964

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Fees earned	20,965,938	21,513,784
Miscellaneous revenue	5,410	6,078
	20,971,348	21,519,862
Operating expenses		
Salaries and employee benefits	10,988,224	10,907,980
Provision for employee termination benefits	272,156	130,422
Passport materials and application forms	2,973,320	3,175,829
Accommodation	1,769,326	1,658,764
Professional and special services	1,387,060	1,352,677
Passport operations at posts abroad	976,725	1,076,845
Postal services and postage	678,340	691,114
Telecommunications	476,699	489,873
Depreciation and amortization	373,043	301,740
Printing, stationery and supplies	344,686	328,959
Freight, express and cartage	182,947	172,680
Travel and removal	133,416	58,405
Repair and replacement of office furniture and equipment	62,728	40,408
Information	30,146	5,876
Loss on disposal of fixed assets	4,618	26,149
	20,653,434	20,417,721
Net profit	317,914	1,102,141

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net profit for the year	317,914	1,102,141
Add: provision for termination benefits	272,156	130,422
depreciation and amortization	373,043	301,740
loss on disposal of fixed assets	4,618	26,149
	967,731	1,560,452
Changes in current assets and liabilities	(764,435)	86,880
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(53,471)	(36,267)
Net financial resources provided by operating activities	149,825	1,611,065
Investing activities:		
Fixed assets		
Purchased	(514,683)	(744,212)
Net financial resources (used) by investing activities	(514,683)	(744,212)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(364,858)	866,853
Accumulated net charge against the Fund's authority account, beginning of year	10,445,489	9,578,636
Accumulated net charge against the Fund's authority account, end of year	10,080,631	10,445,489

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	8,372,388	7,270,247
Net profit for the year	317,914	1,102,141
Balance, end of year	8,690,302	8,372,388

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents the fees received for which the services have not yet been provided.

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31,1987—*Concluded*

3. Inventories

	1987	1986
	$	$
Materials and supplies	777,329	992,389
Work in process	72,618	58,754
	849,947	1,051,143

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Leasehold improvements	175,136	217,538		392,674
Furniture	408,247	77,956	3,083	483,120
EDP equipment	805,018	56,851		861,869
Other equipment	726,295	162,338	20,457	868,176
	2,114,696	514,683	23,540	2,605,839

Accumulated depreciation and amortization	Balance at beginning of year	Depreciation and amortization	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	103,837	93,095		196,932
Furniture	215,413	28,229	2,858	240,784
EDP equipment	178,910	171,134		350,044
Other equipment	284,312	80,585	16,064	348,833
	782,472	373,043	18,922	1,136,593

5. Long-term leases

The Passport Office occupies space at twenty locations under long-term leases which expire between March 31, 1987 and August 31, 1994.

Accommodation expense consisted of:

	1987	1986
	$	$
Rental	1,746,299	1,642,103
Services	23,027	16,661
	1,769,326	1,658,764

Public Works Revolving Fund—Services and management account

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Public Works Revolving Fund—Services and management account as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Changes in financial statement presentation have been made as disclosed in Note 3 and therefore some previous year's figures in the statement of operations and the balance sheet have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems have evolved over the years to meet changing conditions. Improvements to the cost accounting system are being developed and will be implemented during the 1987-88 fiscal year. These improvements will provide a better allocation and measurement of costs and enhance management reporting.

Approved by:

H. G. RICHARDS
Director General, Corporate Finance
(Senior full-time financial officer)

B. J. VEINOT
Assistant Deputy Minister, Comptroller
(Senior financial officer)

August 28, 1987

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates(1)	Actual	Estimates(1)	Actual
	$	$	$	$
Working capital change		(5,275,056)		(124,897,732)
Other items		28,135,764		38,244,980
Authority provided (used)		22,860,708		(86,652,752)

The Public Works Revolving Fund provides interim financing on a cash recovery basis and recoveries are always equal to the expenditures, hence no profit is realized. Since no reconciliation from the accrual basis to the modified cash basis of accounting is included in the Estimates, no amounts are disclosed in the Estimates column.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	213,559,701	208,284,645
Add: PAYE charges against the appropriation account after March 31	151,189,307	47,393,430
Less: amounts credited to the appropriation account after March 31	291,759,366	159,827,725
Net authority used, end of year	72,989,642	95,850,350
Authority limit	300,000,000	300,000,000
Unused authority carried forward	227,010,358	204,149,650

Public Works Revolving Fund—
Services and management account—*Continued*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Government of Canada	278,256,026	154,962,945
Outside parties	13,465,140	4,826,580
	291,721,166	159,789,525
Work in process		
Government of Canada	36,960,047	41,575,447
Outside parties	36,029,595	54,274,903
	72,989,642	95,850,350
	364,710,808	255,639,875

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	15,620,879	4,896,689
Outside parties	135,568,428	42,496,741
	151,189,307	47,393,430
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	213,559,701	208,284,645
Accumulated deficit	(38,200)	(38,200)
	213,521,501	208,246,445
	364,710,808	255,639,875

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Recoveries	1,380,465,113	1,197,128,895
Payments and charges:		
Work in process—Beginning of year	95,850,350	9,160,633
Payments—Current year:		
Personnel	311,027,948	291,536,350
Transportation and communications	15,691,832	19,123,757
Information	4,324,041	4,411,197
Professional and special services	116,656,246	155,478,707
Rentals	47,237,491	43,929,050
Purchased repair and upkeep	159,641,721	182,037,292
Utilities, material and supplies	59,979,623	51,477,189
Construction and acquisition of land, buildings, works	436,063,628	512,740,287
Construction and acquisition of machinery and equipment	8,760,177	8,387,220
Transfer payments	19,731,511	148,895
All other expenditures	178,490,187	14,548,668
Total payments and charges	1,453,454,755	1,292,979,245
Less: work in process—End of year	72,989,642	95,850,350
	1,380,465,113	1,197,128,895
Net profit (loss)		

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	38,200	38,200
Net profit (loss) for the year		
Balance, end of year	38,200	38,200

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Changes in current assets and liabilities	(5,275,056)	(124,897,732)
Net financial resources used by operating activities	(5,275,056)	(124,897,732)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(5,275,056)	(124,897,732)
Accumulated net charge against the Fund's authority account, beginning of year	(208,284,645)	(83,386,913)
Accumulated net charge against the Fund's authority account, end of year	(213,559,701)	(208,284,645)

Public Works Revolving Fund— Services and management account—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Purpose and authority

Under revised terms and conditions of TB Minute 793370, the Construction Services Revolving Fund became the Public Works Revolving Fund—Services and management account as at April 1, 1985. The Fund was established for the purpose of funding undertakings by the Department of Public Works on behalf of other Government departments and agencies, other governments and private sector tenants of federally owned or leased property.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed $300,000,000 at any time.

The Adjustment of Accounts Act (Bill C-22 dated July 3, 1980) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory limit of $55 million.

In accordance with Section 33 of the Adjustment of Accounts Act and through the 1983-84 Supplementary Estimates B, the Construction Services Revolving Fund was amended to include charges to be made to PWC's departmental programs and to increase the financial authority from $55 million to $150 million.

In the 1984-85 final Supplementary Estimates the Construction Services Revolving Fund draw-down authority was increased from $150 million to $300 million.

2. Significant accounting policies

The Public Works Revolving Fund—Services and management account provides interim financing on a cost-recovery basis. The recoveries are always equal to the expenditures hence no profit is realized. All operating expenditures of the Services Program are charged to the Public Works Revolving Fund—Services and management account, and the Fund is credited with the recovery from all clients for the services rendered.

The financial statements have been prepared using the following accounting policies:

(a) Recoveries recognition

Recoveries are recorded on the cash receipts basis in accordance with the Government's accounting policies.

(b) Payments and charges recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis. Payments and charges are adjusted at year end by beginning and ending work in process.

(c) Work in process

Basis of valuation of work in process is cost incurred for work completed or services rendered and not recovered from clients at end of fiscal year.

3. Changes in financial statements presentation

(a) Work in process

In previous years the ending work in process (WIP) was not disclosed separately in the balance sheet or statement of operations. Commencing with the 1986-87 fiscal year, the balance sheet and statement of operations have been revised to reflect separately the ending work in process rather than as part of accounts receivable and recoveries.

(b) Additional disclosure—Statement of operations

The additional disclosure in the payments and charges section of the statement of operations now shows: the value of beginning WIP; standard object breakdown of current year payments and charges; and the value of ending WIP carried forward to the 1987-88 fiscal year.

(c) Reclassification

The figures for the year ended March 31, 1986 have been reclassified to conform with the presentation adopted for 1987.

Public Works Revolving Fund—
Services and management account—*Concluded*

SUPPLEMENTARY INFORMATION TO THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

Names of clients	Payments charges and recoveries
	$
Agriculture	43,106,138
Atomic Energy of Canada Ltd	140,016
Auditor General of Canada	160,061
Canada Employment and Immigration Commission	6,523,551
Canada Mortgage and Housing Corporation	569,241
Canada Olympic Winter Games	19,410,269
Canada Post Corporation	160,740,332
Canadian Broadcasting Corporation	136,497
Canadian Coast Guard	6,237,954
Canadian International Development Agency	588,698
Canadian National Railway Company	1,745,833
Canadian Security Intelligence Commission	2,507,996
Canadian Transport Commission	109,075
Communications	7,164,772
Consumer and Corporate Affairs	402,258
Correctional Service Canada	53,519,098
Energy, Mines and Resources	6,487,280
Environment	21,620,684
External Affairs	3,247,721
Federal Court of Canada	219,969
Finance	225,014
Fisheries and Oceans	56,120,104
Hamilton Harbour Commission	1,868,394
House of Commons	1,588,758
Indian Affairs and Northern Development	46,770,410
Justice	315,957
Labour	592,130
National Defence	16,492,294
National Energy Board	223,517
National Health and Welfare	25,318,802
National Library Canada	136,146
National Museums of Canada	1,062,722
National Research Council of Canada	11,763,314
National Revenue	6,455,018
National Sports and Recreation Centre	114,149
Natural Sciences and Engineering Research Council of Canada	142,071
Northern Canada Power Commission	672,067
Parks Canada	14,062,822
Privy Council	611,875
Public Archives Canada	1,555,810
Public Service Commission of Canada	665,773
Public Works Canada	670,433,100
Regional Industrial Expansion	4,570,107
Royal Canadian Mint	108,259
Royal Canadian Mounted Police	53,342,939
Secretary of State Canada	876,240
Solicitor General Canada	627,655
Statistics Canada	1,458,423
Supply and Services	1,959,209
Transport	94,235,530
Treasury Board	183,943
Veterans Affairs	281,394
Other Government departments	8,789,234
Other parties external to the Government	22,204,490
	1,380,465,113
Work in process—End of year	72,989,642
Total	1,453,454,755

ANALYSIS OF WORK IN PROCESS AS AT MARCH 31, 1987

Names of clients	Total
	$
Government of Canada	
Agriculture	1,284,560
Correctional Service Canada	7,291,413
Energy, Mines and Resources	395,341
Environment	441,848
External Affairs	585,082
Fisheries and Oceans	2,738,240
Indian Affairs and Northern Development	4,821,839
National Defence	253,186
National Health and Welfare	1,490,990
National Research Council of Canada	237,313
National Revenue	417,381
Parks Canada	2,601,536
Public Archives Canada	116,514
Public Works Canada	2,809,933
Royal Canadian Mounted Police	3,081,612
Solicitor General Canada	122,479
Supply and Services	4,294,935
Transport Canada	1,226,231
Other departments(1)	2,749,614
	36,960,047
Outside parties	
Canada Olympic Winter Games	1,067,828
Canada Post Corporation	33,365,633
Canadian Broadcasting Corporation	397,957
Hamilton Harbour Commission	953,994
Northern Canada Power Commission	198,063
Other	46,120
	36,029,595
Total	72,989,642

(1) Includes departments having less than $100,000.

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and give due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund is maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

BRUCE MITCHELL
A/Director General, Finance Directorate
(Senior full-time financial officer)

AIMÉE LEFEBVRE ANGLIN
Assistant Deputy Minister, Corporate Management Branch
(Senior financial officer)

August 14, 1987

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit for the year	175,000	416,519	352,000	806,748
Add: items not requiring use of funds	130,000	196,233		79,742
Operating sources	305,000	612,752	352,000	886,490
Net capital acquisitions	(305,000)	(543,792)	(352,000)	(130,148)
Working capital change		195,706		(165,056)
Other item		(171,547)		149,329
Authority provided		92,719		740,615

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(1,306,822)	(1,073,598)
Add: PAYE charges against the appropriation account after March 31	933,020	758,175
Less: amounts credited to the appropriation account after March 31	788,720	754,380
Net authority (provided), end of year	(1,162,522)	(1,069,803)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	3,162,522	3,069,803

Race Track Supervision Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Outside parties	788,720	754,843
Accountable advances to employees	9,308	8,845
	798,028	763,688
Fixed assets, appraisal *plus* additions at cost (Note 3)	1,278,300	786,488
Less: accumulated depreciation	392,337	322,759
	885,963	463,729
	1,683,991	1,227,417

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities		
Outside parties		
Accounts payable	933,019	758,175
Vacation pay	137,219	113,459
Current portion of the provision for employee termination benefits	31,442	
	1,101,680	871,634
Long-term		
Provision for employee termination benefits	303,168	259,935
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(1,306,822)	(1,073,598)
Accumulated surplus	1,585,965	1,169,446
	279,143	95,848
	1,683,991	1,227,417

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Pari-mutuel levy	13,282,095	12,860,894
Other	3,012	1,202
	13,285,107	12,862,096
Operating expenses		
Salaries and employee benefits	3,372,878	3,140,615
Provision for employee termination benefits	74,675	(9,578)
Travel and removal	308,165	249,526
Telephone	88,767	59,494
Professional services		
Drug control services	4,184,659	4,111,354
Race patrol services	3,174,975	3,023,697
Photo finish services	850,829	828,202
Drug research	300,484	168,055
Data processing services	10,710	559
Supply and Services Canada service charges	24,122	79,122
Other	40,303	45,068
Accommodation	120,067	109,235
Repairs and upkeep	24,254	33,039
Materials and supplies	130,272	102,731
Depreciation	120,015	86,414
Miscellaneous	41,870	24,909
Loss on disposal of fixed assets	1,543	2,906
	12,868,588	12,055,348
Net profit	416,519	806,748

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	1,169,446	362,698
Net profit for the year	416,519	806,748
Balance, end of year	1,585,965	1,169,446

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net profit	416,519	806,748
Add: depreciation	120,015	86,414
loss on disposal of fixed assets	1,543	2,906
provision for employee termination benefits	74,675	(9,578)
	612,752	886,490
Changes in current assets and liabilities	195,706	(165,056)
Changes in other assets and liabilities:		
Provision for employee termination benefits	(31,442)	
Net financial resources provided by operating activities	777,016	721,434
Investing activities:		
Fixed assets		
Purchased	(543,792)	(130,148)
Net financial resources (used) by investing activities	(543,792)	(130,148)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	233,224	591,286
Accumulated net charge against the Fund's authority account, beginning of year	1,073,598	482,312
Accumulated net charge against the Fund's authority account, end of year	1,306,822	1,073,598

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the Balance Sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the Balance Sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	188,393	23,833		212,226
Electronic data processing equipment	125,460	94,674	4,231	215,903
Automotive	160,603	55,207	47,749	168,061
Buildings	208,269	370,078		578,347
Land	103,763			103,763
	786,488	543,792	51,980	1,278,300

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	101,778	36,467		138,245
Electronic data processing equipment	86,688	36,126	4,231	118,583
Automotive	99,056	40,444	46,206	93,294
Buildings	35,237	6,978		42,215
	322,759	120,015	50,437	392,337

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

Some of the information included in these financial statements is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of the Director, Financial Administration Branch, and are submitted to Ottawa Headquarters for review and consolidation. A Commercial Accounting System is under development and will be installed at all nine airports to provide more timely information.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by the selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolvement of financial reporting in Canada and, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost-recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services provided by the Aviation Group for the approach, landing and take-off of aircraft are charged to the airports in the Fund.

As requested by the Deputy Minister of Transport, these financial statements have been examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a consistent basis.

Approved by:

J. P. PARÉ
Director, Financial Administration Branch
(Senior full-time financial officer)

NICK van DUYVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

D. C. MCAREE
Executive Director
Airports Authority Group

NICK MULDER
Deputy Minister of Transport

August 6, 1987

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987		1986	
	Estimates	Actual	Estimates	Actual
Net (loss) profit for the year	62,390	(27,263)	123,842	56,737
Add: items not requiring use of funds	53,801	135,752	57,758	147,217
Operating source of funds	116,191	108,489	181,600	203,954
Net capital acquisitions	(95,057)	(79,840)	(96,588)	(93,714)
Working capital change		18,396		11,733
Other items		(20,559)		(14,708)
Authority provided	21,134	26,486	85,012	107,265

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987
(in thousands of dollars)

	1987	1986
(Debit) balance in the accumulated net charge against the Fund's authority account	(124,722)	(77,677)
Add: PAYE charges against the appropriation account after March 31	57,377	51,342
Less: amounts credited to the appropriation account after March 31	18,483	33,007
Net authority (provided), end of year	(85,828)	(59,342)
Authority limit	80,000	80,000
Unused authority carried forward	165,828	139,342

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of the Self-supporting Airports and Associated Ground Services Revolving Fund as at March 31, 1987 and the statements of operations, accumulated surplus, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 5, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Accounts receivable and accrued revenue		
Federal Government	19,599	34,818
Outside parties, net of allowance for doubtful accounts	33,362	38,231
Inventory of materials and supplies	5,263	5,279
	58,224	78,328
Fixed (Note 4)	1,472,286	1,394,590
Less: accumulated depreciation	535,211	485,300
	937,075	909,290
	995,299	987,618

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities		
Federal Government	2,839	3,253
Outside parties	57,213	58,804
Contractors holdbacks	2,915	3,074
Current portion of the provision for employee termination benefits	2,159	1,703
	65,126	66,834
Long-term		
Provision for employee termination benefits	10,819	10,214
EQUITY OF CANADA (Note 5)		
Accumulated net charge against the Fund's authority	(124,722)	(77,677)
Contributed capital	991,607	908,515
Accumulated surplus	52,469	79,732
	919,354	910,570
	995,299	987,618

The accompanying notes are an integral part of the financial statements.

Approved by:

NICK van DUYVENDYK
Assistant Deputy Minister, Finance

NICK MULDER
Deputy Minister of Transport

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Revenues		
Concessions	110,913	95,727
Landing fees	83,958	74,831
General terminal charges	62,063	49,529
Rentals	32,089	29,266
Service fees and miscellaneous	13,406	14,943
Aviation fuel charges	12,453	12,727
	314,882	277,023
Expenses		
Materials, supplies and services	98,402	89,827
Interest associated with capital contributed to the Fund	83,304	81,795
Terminal control costs	61,201	52,676
Salaries and wages	58,808	56,864
Employee benefits	9,838	9,016
Depreciation	51,828	53,369
Headquarters and regional overhead	39,095	53,152
Grants in lieu of taxes	21,157	25,954
Loss on disposal of fixed assets	159	154
Net services (provided) received by Government departments without charge (Note 6)	(144)	1,612
Other interest		913
	423,648	425,332
Loss from operations	(108,766)	(148,309)
Air transportation tax allocation (Note 3)	81,503	205,046
Net (loss) income for the year	(27,263)	56,737

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Balance, beginning of year, as previously reported	78,126	21,635
Correction of prior years' errors (Note 9)	1,606	1,360
Balance, beginning of year, as restated	79,732	22,995
Net (loss) income for the year	(27,263)	56,737
Balance, end of year	52,469	79,732

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Balance, beginning of year	908,515	1,007,184
Transfer of fixed assets from Canada	410	820
Transfer of fixed assets to Canada	(478)	(1,447)
Net services (provided) received by Government departments without charge	(144)	1,612
Interest associated with capital contributed to the Fund	83,304	81,795
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program		7,170
Corporate level overhead provided without charge		10,002
Transfer of net assets of the 14 airports deleted from the Fund and transferred to Transport Canada in 1985-86		(198,621)
Balance, end of year	991,607	908,515

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Operating activities:		
Net (loss) income for the year	(27,263)	56,737
Items not requiring cash:		
Depreciation	51,828	53,369
Loss on disposal of fixed assets	159	154
Provision for employee termination benefits	605	285
Interest associated with capital contributed to the Fund	83,304	81,795
Services (provided) received by Government departments without charge	(144)	1,612
Corporate level overhead provided without charge		10,002
	108,489	203,954
Changes in current assets and liabilities	18,396	11,657
Net financial resources provided by operating activities	126,885	215,611
Investing activities:		
Fixed assets purchased	(79,840)	(93,714)
Net financial resources used by investing activities	(79,840)	(93,714)
Financing activities:		
Previous year accounts receivable and payable for the 14 airports transferred to Transport Canada		(22,972)
Net financial resources used by financing activities		(22,972)
Net financial resources provided, during the year	47,045	98,925
Accumulated net charge against the Fund's authority account, beginning of year	77,677	(21,248)
Accumulated net charge against the Fund's authority account, end of year	124,722	77,677

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

These financial statements disclose the financial position of the Airports Revolving Fund and the results of its operations within the established parliamentary authority. In addition, these financial statements demonstrate the extent of cost recovery in the operations of the airports within the Airports Revolving Fund, on the basis of allowable costs as explained in the note on significant accounting policies, below.

The Airports Revolving Fund was established in 1969 and authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports.

Effective April 1, 1980, Parliament through the passage of the Adjustment of Accounts Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of $80 million. In addition to this authority the Fund has the authority to spend accumulated cash receipts in excess of cash disbursements. As at the end of the 1986-87 fiscal year the Fund had accumulated cash receipts in excess of disbursements of $86 million, for a total unused authority of $166 million.

On November 29, 1984, the Treasury Board approved revised terms and conditions governing the operation and financing of the Fund, including the requirement for an annual financial plan to be approved by the Treasury Board. The Treasury Board also provided authority for a $1 item in the 1984-85 Supplementary Estimates (C) to amend certain provisions of the Adjustments of Accounts Act to provide specific authority for:

the making of capital expenditures within the Fund; providing capital funds from revenues, appropriations or from the drawdown authority; and providing annual compensation for costs incurred in fulfilling objectives not directly related to the operation of airports as a self-supporting entity.

The revised terms and conditions state that the basic principle underlying the Fund is that it shall be operated as a financially self-supporting entity, in accordance with the following:

(1) The Fund shall operate on the basis of financial plans to be submitted annually for approval by the Treasury Board. Financial plans will include, inter alia, a review of past performance with respect to approved financial and management objectives; proposed performance targets, fee changes, capital expenditures, and allocations of revenues, overhead and indirect costs; a five-year forecast of revenues, expenditures and profitability; and, recommendations as to source and application of funds for the upcoming year.

(2) The Fund shall recover all its expenses through revenues, subject to the following:
   (a) capital funds will be provided from revenues, appropriations, or the statutory authority, as determined in the approved financial plan;
   (b) capital appropriations to the Fund are to be recovered under terms and conditions to be approved by the Treasury Board in the annual financial plan;
   (c) subject to approval by the Treasury Board, the Fund will be eligible for payments, through appropriations in Main Estimates, for costs incurred in support of activities, the costs for which are not to be recovered from users (these provisions were not enforced during the year); and,
   (d) in any given year, revenues of up to 110% of those forecast in Main Estimates may be expended without further reference to the Treasury Board.

(3) As approved in the financial plan, surplus monies generated by the Fund in a given year may be used to repay any outstanding drawdown against the non-lapsing statutory authority, to pay a return to the Consolidated Revenue Fund (CRF) on capital payments made through appropriations, or be retained in the CRF as a credit to the Fund if no drawdown exists.

(4) Airports shall be eligible for inclusion in the Fund if deemed capable of recovering on average, 90% of operating costs, including depreciation, over a five-year forecast period, either as individual entities or as complementary airports serving the same geographic area.

(5) Capital funds within the Fund will be subject to allotment control in accordance with Treasury Board policy.

(6) Subject to these terms and conditions, it is expected that the Fund will operate within the limits of the statutory drawdown authority approved by Parliament.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

(a) Valuation of inventory of materials and supplies

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is valued at the lower of cost and net realizable value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraised values established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets from and to Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation of fixed assets

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminal and facilities	2.5% to 5.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery and equipment	4.0% to 20.0%
Airport development costs (excluding interest)	10.0%

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

(d) Air transportation tax

Air transportation tax is levied under the Excise Tax Act, Part II and collected by the Minister of National Revenue. By authority of Appropriation Acts, tax received during the year is remitted to the Department of Transport. Of the total tax revenue, 14.4% is credited to air navigational services and the balance is credited to the Airports Authority Group, which includes the Fund. A change in the allocation method has been made as disclosed in Note 3.

(e) Interest associated with capital contributed to the Fund

Interest is allocated on the capital contributed to the Fund. The interest rate (10.32% in 1986-87, 10.35% in 1985-86) is based on Crown Corporation borrowing rates weighted against the net book value of capital acquisition for the last 20 years. An average of the contributed capital balance less surplus in the accumulated net charge against the Fund's authority balance at the beginning and the end of the year is used to calculate the allocated interest.

(f) Services provided and received by Government departments without charge

The Fund is accounting for the cost of services received from and provided to the Department of Transport and other Government departments without charge.

(g) Terminal control costs

Terminal control costs are those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of enroute flights while traversing a terminal control area. The costing of terminal control includes direct and indirect costs and depreciation for air traffic services, flight service stations, technical support services, flight calibration, and meteorological services.

(h) Headquarters and regional overhead

Headquarters and regional overhead reflects the charges by the Department of Transport for providing technical and administrative services to the Fund. Since expenditures are not readily identifiable with specific services, these charges are a percentage of direct operating and maintenance expenses of the Fund.

(i) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(j) Pension plan

Department of Transport employees operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Retirement Benefits Account.

(k) Employee termination benefits

Termination benefits accrue to Department of Transport employees operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Change in allocation of the air transportation tax

For the current year, the amount allocated to the Fund was calculated to give a 6% return on Canada's investment in the Fund. In prior years, the amount allocated to the Fund was based on the number of enplaned and deplaned passengers. This change has resulted in a reduction to the Fund of approximately $149 million. The subsequent decision to account for interest on capital contributed to the Fund resulted in a net loss being reported for 1986-87.

4. Fixed assets

	1987		1986	
	Cost and appraised values	Accumulated depreciation	Cost and appraised values	Accumulated depreciation
	(in thousands of dollars)			
Land and land development costs	112,239		111,934	
Terminals and facilities	627,157	268,111	610,324	239,934
Runways and other paved surfaces	433,360	171,023	415,082	153,411
Machinery and equipment	59,302	31,655	56,547	29,028
Airport development costs	82,391	64,422	82,391	62,927
Construction in progress	157,837		118,312	
	1,472,286	535,211	1,394,590	485,300
Net book value	937,075		909,290	

5. Equity of Canada

(a) Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority at the end of the year, shown as part of the Equity of Canada, represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any shortfalls.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

Self-supporting Airports and Associated Ground Services Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

(b) Contributed capital

Contributed capital includes the amounts representing the values assigned to assets transferred from and to Canada, services provided and received by Government departments without charge, interest associated with capital contributed to the Fund and reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program.

(c) Accumulated surplus

The accumulated surplus account at the end of the year represents the net accumulation of surpluses and deficits since the establishment of the Fund.

6. Related party transactions

In the course of operations the Fund receives certain direction and administration services from the Department of Transport and other Government departments without charge. The cost of these services aggregated to $4.0 million ($6.7 million in 1985-86) inclusive of $1.9 million ($2.5 million in 1985-86) for provincial sales tax paid to provinces by the Department of Finance.

The airports provide services to Department of Transport and airports not in the Fund. The cost of these services provided without charge aggregate to $4.1 million ($5.1 million in 1985-86) inclusive of $3.6 million ($4.3 million in 1985-86) for the exemption of landing fees for state and military aircraft.

7. Contractual obligations

As at March 31, 1987, the Fund was committed to expenditures totalling approximately $64.3 million under fixed asset construction and maintenance contracts.

8. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1987 is approximately $162.4 million. These claims include a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They have claimed reimbursement of all transoceanic landing fees paid since 1974. A favourable judgement to the Fund was rendered when the action was heard in February 1987, but there is still a contingency pending due to the filing of a notice of appeal by the air carriers. Any settlement resulting from the resolution of these contingent liabilities will be accounted for as a prior period adjustment.

9. Correction of prior years' errors

Errors in the calculation of depreciation expense at Mirabel Airport have resulted in the understatement of prior years income.

As a result the balance of the accumulated surplus as of March 31, 1987 has been restated to show a retroactive adjustment of $1.6 million. Of that amount, $0.2 million relates to the year ended March 31, 1986 and accordingly the net income for that year has been restated. The remaining $1.4 million relates to years prior to 1986 and has been applied against the balance of accumulated surplus for the year ended March 31, 1985.

10. Comparative figures

Certain comparative figures have been reclassified to conform to the current presentation.

Public Service Commission—
Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements are prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

R. POWER
A/Director, Financial Services
(Senior full-time financial officer)

MARY J. MURPHY
Executive Director, Corporate Management
(Senior financial officer)

September 9, 1987

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year	165,000	230,506	(113,000)	351,120
Add: items not requiring use of funds	275,000	498,470	303,000	303,087
Operating sources of funds	440,000	728,976	190,000	654,207
Net capital acquisitions	(250,000)	(275,510)	(250,000)	(312,635)
Working capital change	(12,000)	(748,238)	12,000	571,966
Other items		137,759		(204,721)
Authority (used) provided	178,000	(157,013)	(48,000)	708,817

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(3,973,126)	(4,267,898)
Add: PAYE charges against the appropriation account after March 31	1,100,029	1,325,346
Less: amounts credited to the appropriation account after March 31	1,762,385	1,849,943
Net authority provided, end of year	(4,635,482)	(4,792,495)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	9,135,482	9,292,495

Public Service Commission— Staff Development and Training Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Government of Canada	2,097,096	1,928,143
Outside parties	102,871	46,659
Accountable advances to employees	425	425
Prepaid expenses	274,626	213,473
	2,475,018	2,188,700
Fixed (Note 4)		
At cost	1,992,136	1,764,475
Less: accumulated depreciation	701,364	486,510
	1,290,772	1,277,965
	3,765,790	3,466,665

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	730,106	1,156,908
Outside parties		
Accounts payable	369,923	183,254
Vacation pay	383,792	655,438
Deferred revenue	97,308	47,449
	1,581,129	2,043,049
Long-term		
Provision for employee termination benefits	1,263,717	1,027,950
	2,844,846	3,070,999
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(3,973,126)	(4,267,898)
Accumulated surplus	4,894,070	4,663,564
	920,944	395,666
	3,765,790	3,466,665

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Course fees and services	12,148,473	12,310,572
Catering and accommodation	772,134	694,007
	12,920,607	13,004,579
Operating expenses		
Salaries and employee benefits	7,615,886	7,923,469
Provision for employee termination benefits	235,767	56,398
Rentals	1,268,033	1,371,637
Professional and special services	1,108,498	868,716
Catering and accommodation	861,999	831,758
Travel and communications	404,301	497,061
Information	351,020	334,375
Materials and supplies	309,449	305,833
Administration and financial services	254,000	204,000
Depreciation	226,975	217,118
Loss on disposal of fixed assets	35,728	29,571
Repairs	10,988	1,888
Other	7,457	11,635
	12,690,101	12,653,459
Net profit	230,506	351,120

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year, unadjusted	4,663,564	4,182,444
Prior year adjustment		130,000
Balance, beginning of year, as restated	4,663,564	4,312,444
Net profit for the year	230,506	351,120
Balance, end of year	4,894,070	4,663,564

Public Service Commission— Staff Development and Training Revolving Fund— *Concluded*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net profit	230,506	351,120
Add: provision for employee termination benefits	235,767	56,398
depreciation	226,975	217,118
loss on disposal of fixed assets	35,728	29,571
	728,976	654,207
Changes in current assets and liabilities	(748,238)	571,966
Changes in other assets and liabilities:		
Payments on and change in the provision for employee termination benefits		(39,170)
Net financial resources (used) provided by operating activities	(19,262)	1,187,003
Investing activities:		
Fixed assets		
Purchased	(275,510)	(312,635)
Net financial resources (used) by investing activities	(275,510)	(312,635)
Financing activities:		
Prior years adjustments		130,000
Net financial resources provided by financing activities		130,000
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(294,772)	1,004,368
Accumulated net charge against the Fund's authority account, beginning of year	4,267,898	3,263,530
Accumulated net charge against the Fund's authority account, end of year	3,973,126	4,267,898

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Fixed assets and depreciation

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10%
Office and classroom equipment	15%
EDP and word processing equipment	25%

(c) Prepaid expenses

Under the terms of two contracts, advance payments are made to suppliers for the provision of video learning tapes and are recorded as prepaid expenses on the balance sheet. The operations of the Fund are charged with expenses coincident with the provision of services.

(d) Deferred revenue

Consists of amounts received from clients for services to be provided.

3. Subsidized operations

Appropriation funds in the amount of $2,885,000 were paid to the Staff Development and Training Revolving Fund for the 1986-87 fiscal year. These funds were approved to cover the cost of the activities that should not be borned by the user which are not cost recoverable. The comparative figure for 1985-86 is $2,784,163.

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	848,357	96,236	32,345	912,248
Equipment	449,004	33,631	5,054	477,581
EDP and word processing equipment	467,114	145,643	10,450	602,307
	1,764,475	275,510	47,849	1,992,136

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	151,889	76,651	6,146	222,394
Equipment	104,117	56,230	1,402	158,945
EDP and word processing equipment	230,504	94,094	4,573	320,025
	486,510	226,975	12,121	701,364

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Transport Canada Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. The Department maintains a set of records for the Fund which provide a centralized summary of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Transport Canada Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Groups across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Groups and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

The Assistant Deputy Minister, Finance develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Department has terminated the operations of the Fund effective at the close of the 1986-87 fiscal year. The net assets of this Fund have been transferred to the Departmental Administration Activity for the nominal sum of $1 dollar. This activity now offers the services previously provided by the Fund.

Recommended by:

P. T. BRENNAE
Director, Materiel and Contracting Services Branch

Approved by:

J. P. PARÉ
Director, Financial Administration Branch
(Senior full-time financial officer)

J. A. A. LOVINK
for the Assistant Deputy Minister, Finance
(Senior financial officer)

August 11, 1987

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net profit (loss) for the year		121,692		(1,904,612)
Operating source (use) of funds		121,692		(1,904,612)
Working capital change	(2,600,000)	(1,803,625)	(3,600,000)	(2,212,614)
Other items		(1,159,646)		(816,693)
Authority used	(2,600,000)	(2,841,579)	(3,600,000)	(4,933,919)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	34,914,412	36,582,271
Add: PAYE charges against the appropriation account after March 31	3,537,854	3,163,418
Less: amounts credited to the appropriation account after March 31	155,655	940,866
Net authority used, end of year	38,296,611	38,804,823
Authority limit	43,700,000	43,700,000
Unused authority carried forward	5,403,389	4,895,177
Unused authority repealed(1)	(5,403,389)	

(1) 1986-87 Supplementary Estimates C, Vote 2c—In accordance with Section 33 of the Adjustment of Accounts Act, Section 30 of the said Act was repealed as of March 31, 1987. Therefore, the statutory unused authority carried forward is cancelled. See Note 3 for more detailed information.

Stores Revolving Fund—*Continued*

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable (Note 3)		
Government of Canada		952,877
Outside parties		8,888
Inventories at cost		
Materials and supplies (Note 2)		35,312,817
		36,274,582

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities (Note 3)		
Government of Canada		1,131,504
Outside parties		2,032,289
		3,163,793
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority (Note 3)		36,582,271
Accumulated deficit (Note 3)		(3,471,482)
		33,110,789
		36,274,582

The accompanying notes and schedule are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Sales	15,047,535	13,777,812
Cost of goods sold	15,047,535	13,777,812
Gross profit on sales		
Miscellaneous revenue	790	
Gross profit	790	
Operating expenses		
Net recovery (loss) on inventory due to obsolescence and miscellaneous adjustments	122,854	(1,874,839)
Bad debt expenses	(1,952)	(29,773)
	120,902	(1,904,612)
Net profit (loss)	121,692	(1,904,612)

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance, beginning of year	(3,471,482)	(1,566,870)
Net profit (loss) for the year	121,692	(1,904,612)
	(3,349,790)	(3,471,482)
Transfer of the accumulated deficit to the accumulated net charge against the Fund's authority account	3,349,790	
Balance, end of year		(3,471,482)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net profit (loss) for the year	121,692	(1,904,612)
Changes in current assets and liabilities	(1,803,623)	(2,212,614)
Net financial resources used by operating activities	(1,681,931)	(4,117,226)
Financing activities:		
Write-off of deficit to the accumulated net charge against the Fund's authority account	3,349,790	
Net financial resources provided by financing activities	3,349,790	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	1,667,859	(4,117,226)
Accumulated net charge against the Fund's authority account, beginning of year	(36,582,271)	(32,465,045)
Accumulated net charge against the Fund's authority account, end of year	(34,914,412)	(36,582,271)
Termination of the accumulated net charge against the Fund's authority account at March 31, 1987 (Note 3)	34,914,412	

Stores Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and purpose

The Stores Revolving Fund was authorized by the Adjustment of Accounts Act, S.C. 1980, c. 17, with an authorized working capital limit of $30,000,000, which was increased to $35,700,000 by Appropriation Act No. 4, 1981-82 and to $43,700,000 by Appropriation Act No. 4, 1983-84. An amount of $25,489,058, representing the net assets of the "Stores Working Capital Advance", was assumed by the Fund and charged against the authority when the Fund became budgetary in 1981.

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

The statutory authority of the Stores Revolving Fund was terminated as of March 31, 1987. This was authorized by the 1986-87 Supplementary Estimates C, Vote 2c which stated, "In accordance with Section 33 of the Adjustment of Accounts Act, to repeal Section 30 of the said Act, as of March 31, 1987".

2. Significant accounting policies

(a) Inventories

Inventories are valued at cost.

(b) Sales pricing

Selling prices to consumers are on the basis of acquisition costs.

3. Termination of the Stores Revolving Fund

In T.B. minute No. 804373, the Treasury Board approved:

(a) the termination of the statutory authority and the activities of the Stores Revolving Fund,

(b) the transfer of the total net assets to the Department of Transport, and,

(c) the write-off of the accumulated deficit.

The Supplementary Estimates C, Vote 2c provided authority to:

(a) repeal Section 30 of the Adjustment of Accounts Act,

(b) terminate the activities and the statutory authority of the Stores Revolving Fund as of March 31, 1987,

(c) transfer the total net assets to the Department of Transport for $1,

(d) transfer the accumulated deficit to accumulated net charge against the Fund's authority, and,

(e) close accumulated net charge against the Fund's authority.

The schedule provides the balances in the accounts of the Stores Revolving Fund prior to the transfer of the total net assets to the Department of Transport and the closing of the accumulated net charge against the Fund's authority as of March 31, 1987.

SUPPLEMENTARY FINANCIAL INFORMATION

BALANCE SHEET AS AT MARCH 31, 1987
(before termination)

SCHEDULE

ASSETS	1987	LIABILITIES	1987
	$		$
Current		Current	
Accounts receivable (Note 3)		Accounts payable and accrued liabilities (Note 3)	
Government of Canada	141,743	Government of Canada	570,174
Outside parties	49,614	Outside parties	2,981,376
Inventories at cost			3,551,550
Materials and supplies (Note 2)	38,274,605		
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's authority (Note 3)	34,914,412
		Accumulated deficit (Note 3)	
	38,465,952		38,465,962

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Changes in financial statement presentation have been made as disclosed in Note 3 and therefore some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance, Personnel and Administration Sector. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

Approved by:

G. J. CHARRON
A/Comptroller

R. J. NEVILLE
A/Assistant Deputy Minister
Finance, Personnel and Administration

August 11, 1987

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1987

	1987		1986	
	Estimates	Actual	Estimates	Actual
	$	$	$	$
Net (loss) profit for the year	964,000	(12,657,368)	1,371,000	647,189
Add: items not requiring use of funds	4,456,000	4,071,664	3,177,000	4,129,509
Operating (use) source of funds	5,420,000	(8,585,704)	4,548,000	4,776,698
Net capital acquisition	(13,719,000)	(6,688,431)	(13,234,000)	(4,741,463)
Working capital change	(1,706,000)	(42,072,582)	(9,896,000)	21,747,677
Other items		36,325,446		(15,540,979)
Authority (used) provided	(10,005,000)	(21,021,271)	(18,582,000)	6,241,933

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1987

	1987	1986
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	140,383,618	80,341,147
Add: PAYE charges against the appropriation account after March 31	64,842,441	64,472,930
Less: amounts credited to the appropriation account after March 31	151,018,217	112,274,695
Net authority used, end of year	54,207,842	32,539,382
Authority limit	200,000,000	200,000,000
Unused authority carried forward	145,792,158	167,460,618

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable		
Government of Canada	146,298,639	120,844,011
Outside parties	4,711,249	4,967,000
Current portion of net investment in EDP equipment leases	2,143,099	79,195
Inventories at cost (Note 4)	17,874,253	22,602,627
Other	3,814,437	2,865,881
	174,841,677	151,358,714
Long-term receivables		
Net investment in EDP equipment leases (Note 5)	2,257,501	208,936
Fixed at cost (Note 6)	38,288,537	32,780,242
Less: accumulated depreciation	21,029,418	18,307,697
	17,259,119	14,472,545
Leasehold improvements at cost (net of amortization)	1,807,753	1,977,560
Other		
Crown copyrights at nominal value	1	1
	196,166,051	168,017,756

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities		
Government of Canada	14,751,860	10,612,151
Outside parties	35,262,148	60,837,203
Deferred revenue	4,425,793	1,580,066
	54,439,801	73,029,420
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	140,383,618	80,341,147
Accumulated surplus	1,342,632	14,647,189
	141,726,250	94,988,336
	196,166,051	168,017,756

The accompanying notes are an integral part of the financial statements.

Supply Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Sales (Notes 3 and 7)		
Supply operations	407,226,442	392,166,956
Regional operations	171,410,115	184,138,976
Program administration		1,045,861
	578,636,557	577,351,793
Cost of sales (Note 7)	388,208,943	372,012,792
Gross margin	190,427,614	205,339,001
Operating expenses		
Salaries and employee benefits	104,393,149	104,356,116
Professional and special services	51,049,025	50,158,958
Accommodation	16,845,164	16,677,164
Repairs, supplies, miscellaneous	6,441,714	6,497,443
Interest	6,068,154	6,786,538
Freight	5,172,768	5,378,899
Communications	4,160,741	3,955,888
Travel and removal	4,005,877	5,007,953
Depreciation and amortization	2,624,391	2,561,076
Rental	1,146,720	1,097,713
Information	847,590	1,707,913
Inventories and other losses	640,037	680,744
Cash discounts	(325,525)	(327,022)
Loss on disposal of fixed assets	15,177	152,429
	203,084,982	204,691,812
Net (loss) profit	(12,657,368)	647,189

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of year	14,647,189	36,763,154
Net (loss) profit for the year	(12,657,368)	647,189
	1,989,821	37,410,343
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(647,189)	(22,763,154)
Balance, end of year	1,342,632	14,647,189

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities:		
Net (loss) profit	(12,657,368)	647,189
Add: depreciation	3,545,747	3,478,390
amortization of leasehold improvements	510,740	498,690
loss on disposal of fixed assets	15,177	152,429
	(8,585,704)	4,776,698
Changes in current assets and liabilities	(42,072,582)	21,747,677
Net financial resources (used) provided by operating activities	(50,658,286)	26,524,375
Investing activities:		
Changes in other assets and liabilities		
Net investment in the electronic data processing (EDP) equipment leases	(2,048,565)	(57,380)
Fixed assets		
Equipment—Purchased	(6,394,334)	(4,350,726)
Proceeds from disposal (Note 6a)	46,836	
Leasehold improvements—Purchased	(340,933)	(390,737)
	(6,688,431)	(4,741,463)
Net financial resources (used) by investing activities	(8,736,996)	(4,798,843)
Financing activities:		
Transfer of part of the surplus to the accumulated net charge against the Fund's authority account	(647,189)	(22,763,154)
Net financial resources (used) by financing activities	(647,189)	(22,763,154)
Net financial resources (used) and change in the accumulated net charge against the Fund's authority account, during the year	(60,042,471)	(1,037,622)
Accumulated net charge against the Fund's authority account, beginning of year	(80,341,147)	(79,303,525)
Accumulated net charge against the Fund's authority account, end of year	(140,383,618)	(80,341,147)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and/or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976, and with the Expositions Revolving Fund effective April 1, 1977.

Supply Revolving Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

Effective April 1, 1980, Parliament, through the passage of the "Adjustment of Accounts Act", repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82.

An amount of $44,171,345, representing net assets assumed by the Fund and assets contributed to the Fund, was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus has been transferred to the Fund's authority.

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
1985-86	22,763,154
1986-87	647,189
	37,246,540

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain acquisition revenue is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue.

This policy was revised April 1, 1985. As a result, on contracts ranging from $200,000 to $50 million, an initial fee equal to 50% on Science and Engineering Acquisition contracts and 65% on Commercial Acquisition and Printing Acquisition contracts is charged at the date of contract issuance and the balance of the fee is charged over the life of the contract. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not materially violated.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability of these benefits is not accrued; however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 9.

(b) Depreciation

Leasehold improvements are amortized on the straight-line basis over the term of the lease with a maximum of 10 years. Other fixed assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture	5 years
EDP equipment	5 years
Automotive	5 years
Warehouse equipment	10 years
Printing equipment	8 years
Audio-video	10 years

3. Changes in financial statements presentation

(a) The grouping of sales by output services has been restated in accordance with the activity reporting requirements outlined in the 1986-87 estimates.

(b) The 1986 figures have been restated to conform with 1987 presentation requirements.

4. Inventories

	1987	1986
	$	$
Raw materials and finished goods	16,894,636	20,686,944
Work in process	979,617	1,915,683
	17,874,253	22,602,627

5. Net investment in EDP equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated EDP equipment approved by Treasury Board for client departments. The capital, interest and any other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund until the cost of the equipment is paid in full. Payments by the client departments for the long-term investment in leases are due—$1,318,312 in 1988-89, $559,696 in 1989-90, $187,743 in 1990-91 and $191,750 in 1991-92.

6. Fixed assets and accumulated depreciation

(a) Fixed assets in the net amount of $46,836 were sold as a result of the transfer of the Export Supply Centre, an organization of DSS, to the Canadian Commercial Corporation.

(b) Depreciation in the amount of $1,432,096 has been included in the cost of sales in the statement of operations.

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	4,366,215	167,581	238,425	4,295,371
EDP equipment	10,582,100	4,292,977	81,532	14,793,545
Automotive	879,565	65,350	95,508	849,407
Warehouse equipment	2,645,903	257,946	101,740	2,802,109
Printing equipment	13,011,145	1,442,515	353,833	14,099,827
Audio-video	1,295,314	167,965	15,001	1,448,278
	32,780,242	6,394,334	886,039	38,288,537

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	2,761,830	561,463	225,663	3,097,630
EDP equipment	4,376,711	1,791,265	56,058	6,111,918
Automotive	517,881	117,792	83,632	552,041
Warehouse equipment	1,288,677	521,346	99,328	1,710,695
Printing equipment	8,654,855	444,693	346,705	8,752,843
Audio-video	707,743	109,188	12,640	804,291
	18,307,697	3,545,747	824,026	21,029,418

Supply Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

7. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of $27,238,265 ($28,018,000 in 1986) have been eliminated.

8. Deferred acquisition contract fees

In accordance with the revised Department's policy on smoothing revenue for certain types of contracts as detailed in 2(a)(i), the value of deferred acquisition fees on uncompleted contracting work as at March 31, 1987 amounted to $12,388,161 ($14,211,618 in 1986).

9. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1987	1986
	$	$
Termination benefits	29,873,081	29,094,882
Vacation pay	6,660,145	6,975,063
	36,533,226	36,069,945

10. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self-insurance.

SECTION 2

1986-87
PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Agricultural Stabilization Board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the Accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to Agricultural Stabilization Board for the year ended March 31, 1987, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying financial statements of the Agricultural Stabilization Board in accordance with the reporting requirements and standards of the Receiver General for Canada, the responsibility for the integrity and objectivity of data in these financial statements rests with the Board.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements unless indicated otherwise.

The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staff of Agriculture Canada and that of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

September 21, 1987

RECONCILIATION OF USE OF APPROPRIATIONS MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	374,857	334,727
Add: non-tax revenue	970	138
Less: services provided without charge by Government departments	923	1,043
Use of appropriations (Note 3)	374,904	333,822

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Stabilization Board for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents information in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

As explained in Note 5 to the statement of operations, included in expenditure is an amount of $6.6 million (1986—$21 million) that has been used to finance certain marketing costs of the Canadian Dairy Commission. The Appropriation Acts and Estimates for the year ended March 31, 1987 provide funds for payments to producers pursuant to the Agricultural Stabilization Act with no mention of financing marketing costs of the Commission.

In my opinion, except that $6.6 million used in a manner not authorized by Parliament as described in the preceding paragraph, the transactions of the Board that have come to my notice during my examination of the statement of operations have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1987, the Financial Administration Act and regulations and the Agricultural Stabilization Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 25, 1987

Agricultural Stabilization Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Expenditure		
Payments to the Canadian Dairy Commission for the benefit of producers of industrial milk and cream (Note 5)	284,825	301,000
Deficiency payments in respect of		
Corn	28,650	284
Soybeans	14,434	17
Slaughter cattle	8,015	9,713
Hogs	7,566	15,014
Sugar beets	1,606	2,433
Barley	258	
Wool	104	5
Peaches	52	1,609
Apples	23	10
Pears	21	1,270
Prunes	6	452
Colored beans		47
Carrots		34
Onions		9
Cabbages		4
Lambs		4
	60,735	30,905
Payments to national tripartite price stabilization accounts (Note 9)		
Hogs	14,298	
Slaughter cattle	8,780	
Feeder calves	2,105	
Lambs	52	
	25,235	
Administration		
Salaries and employee benefits	1,733	1,622
Employee termination benefits	24	28
Data processing	1,218	766
Equipment and furnishings	765	86
Professional and special services	375	30
Accommodation	296	303
Postage and freight	192	1
Publishing and printing	169	18
Travel	115	35
Utilities, materials and supplies	59	19
Accounting services	55	21
Telecommunications services	20	22
Rentals	9	5
Executive Board	2	4
	5,032	2,960
	375,827	334,865
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	970	138
	970	138
Net cost of operations (Note 3)	374,857	334,727

The accompanying notes are an integral part of this statement.

Approved:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objectives

The Board, which was established in 1957 and operates under the authority of the Agricultural Stabilization Act (the "Act"), consists of three members appointed by the Governor in Council. The Board is a departmental corporation named in Schedule B to the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The Board's administration expenditures, contributions for designated commodities and for named commodities in excess of the minimum provisions of the Act, are funded by a budgetary lapsing authority. Contributions for named commodities pursuant to the minimum provisions of the Act and for commodities covered by price stabilization agreements established pursuant to the Act are funded through a statutory authority.

2. Significant accounting policies

(a) Expenditure recognition

Administration expenditures and contributions for designated commodities and for named commodities in excess of the minimum provisions of the Act are recorded on a cash basis except that disbursements for which payment claiming documents have been received within 45 days after the year end are accrued in accordance with the Government of Canada accounting policy for recording Payables at Year End. Contributions funded by a statutory authority, termination benefits and vacation pay are recorded on the cash basis.

(b) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received.

(c) Capital purchases

Acquisitions of capital assets are charged to administration expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in administration expenditure.

Agricultural Stabilization Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

3. Use of parliamentary appropriations

	1987	1986
	(in thousands of dollars)	
Agriculture Agri-Food Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act	286,628	307,357
Vote 5—Operating expenditure	3,345	1,832
Vote 10—Capital expenditure	765	86
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act and payments to national tripartite price stabilization accounts	84,166	24,547
Use of appropriations	374,904	333,822
Add: services provided without charge by Government departments (Note 4)	923	1,043
Less: non-tax revenue	970	138
Net cost of operations	374,857	334,727

4. Services provided without charge by Government departments

	1987	1986
	(in thousands of dollars)	
Data processing	325	477
Accommodation	296	303
Employee benefits	245	238
Accounting services	55	21
Executive Board	2	4
	923	1,043

5. Authority for payments to the Canadian Dairy Commission

Included in expenditure is an amount of $6.6 million (1986—$21 million) that has been disbursed to finance marketing costs paid by the Canadian Dairy Commission. While, in the opinion of the Board, this use by the Commission is consistent with Governor in Council approval given pursuant to the Agricultural Stabilization Act, it is not consistent with the basis upon which funds have been voted by Parliament. The Appropriation Acts and Estimates for the year ended March 31, 1987 provide funds for payment to producers with no mention of financing marketing costs paid by the Commission. Accordingly, the Board will endeavor to have the wording of future authorities consistent with expenditure intended.

6. Payments recorded on accrual basis

If stabilization payments and payments to national tripartite price stabilization accounts were recorded on a full accrual basis, that is, recorded in the period to which the payments relate, the aggregate amount of such payments would increase by $67.8 million in the year ended March 31, 1987 (1986—$73.9 million).

7. Subsequent events

In May 1987, approval was given by Governor in Council pursuant to the Act for the stabilization of the price of the following designated commodities:

	Estimated cost (in thousands of dollars)
1983 and 1984 apples	12,500
1986 sugar beets	12,000
1985-86 white pea beans	4,750
	29,250

Stabilization payments for these commodities will be substantially made in the year ending March 31, 1988.

The Government of Canada has also entered into an agreement with the Governments of the Provinces of Alberta (on April 16, 1987) and Manitoba (on May 7, 1987) for a national tripartite price stabilization scheme for sugar beets pursuant to the Act. Further, the Government of Canada has entered into an agreement with the Government of the Province of Ontario (on May 27, 1987) for a national tripartite price stabilization plan for beans. The cost of these national tripartite price stabilization schemes cannot be reasonably estimated at this time.

8. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

9. National tripartite price stabilization accounts

During 1986, the Governments of Canada and certain provinces signed agreements pursuant to the Agricultural Stabilization Act establishing national tripartite price stabilization schemes for hogs, beef (slaughter cattle and feeder calves) and lambs. Funding for each scheme is shared equally by Canada (as represented by the Board), participating provinces and participating producers. Producer premiums and provincial and federal Government contributions received and made by the Board are deposited to a stabilization account for each scheme in the Consolidated Revenue Fund of Canada. Stabilization payments to producers are made from these accounts. The Minister of Finance for Canada has authorized the payment of interest on the amounts standing to the credit of the stabilization accounts which are administered by the Board.

The transactions relating to the stabilization accounts for the year ended March 31 were as follows:

	1987			
	Hogs	Slaughter cattle	Feeder calves	Lambs
	(in thousands of dollars)			
Balance, beginning of year				
Add: premiums and contributions	42,076	23,798	6,314	155
interest	859	500	245	7
Less: stabilization payments		4,173		
Balance, end of year	42,935	20,125	6,559	162

Each of the schemes is reported on separately by the Auditor General of Canada as at their respective year ends which are December 31 for hogs and beef, and November 30 for lambs.

Atomic Energy Control Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Atomic Energy Control Board (AECB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the AECB.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the AECB maintains a set of accounts which provides a centralized record of the AECB's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The AECB Planning and Administration Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The AECB maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the AECB's assets. The AECB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Deputy Auditor General, his role being to express an informed opinion as to whether the AECB's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the AECB's financial transactions. It should be noted that the parliamentary appropriations used, as recorded in the Accounts of Canada, is $5,000 more than the appropriations shown in Note 3 to this statement of operations. The explanation for the discrepancy is contained in a footnote to the Reconciliation of use of appropriations. It should also be noted that the contingent liability of $13,950,000 shown in Note 6 to this financial statement has, as the result of events subsequent to the June 8, 1987 Auditor's Report, been reduced to $700,000.

The accounting system and financial statements of the AECB have evolved over the years to meet changing conditions and, more recently, to initiate a departmental recommendation to improve the cost accounting system. This improvement will, if required, provide the basis for accurate billings for licencees and other Government departments. There is also in progress a preliminary study of possible fee structures and rates.

Approved by:

W. E. GREGORY
Senior full-time financial officer

R. W. BLACKBURN
Senior financial officer

July 29, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	23,857,058(1)	22,156,539
Add: non-tax revenue	60,611	134,337
Less: services provided without charge by Government departments	1,623,706	1,566,360
Use of appropriations (Note 3)	22,293,963(1)	20,724,516

The notes to the statement of operations are also an integral part of this statement.

(1) It should be noted that the net cost of operations ($23,857,058) and the use of appropriations ($22,293,963), which appear in the Accounts of Canada, are each $5,000 higher than the net cost of operations and total appropriations used figures shown in Note 3 to the statement of operations. This difference is the result of the Accounts of Canada not recording a $5,000 interdepartmental credit to professional and special services before the year end. This transaction will be recorded in 1988 as a refund of previous year's expenditure.

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Board for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 8, 1987

Atomic Energy Control Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure (Schedule 1)		
Grants and contributions		
Safeguards support program	562,000	563,600
Other	7,500	29,000
	569,500	592,600
Operations		
Salaries and employee benefits	12,713,739	12,044,165
Employee termination benefits	69,226	56,753
Professional and special services	4,275,271	3,919,931
Accommodation	1,352,706	1,348,360
Travel and relocation	1,004,316	1,002,944
Furniture and equipment	542,090	257,911
Communication	413,270	401,767
Utilities, materials and supplies	282,026	276,430
Repairs	177,292	171,399
Equipment rentals	173,243	148,269
Information	109,179	58,946
Miscellaneous	3,375	243
	21,115,733	19,687,118
Administration		
Salaries and employee benefits	1,901,076	1,819,713
Employee termination benefits	4,174	
Board members' expenses	167,577	132,599
Professional and special services	143,490	46,829
Travel	11,119	12,017
	2,227,436	2,011,158
	23,912,669	22,290,876
Non-tax revenue (Schedule 1)		
Recoveries of statutory employee benefits	30,316	18,529
Refunds of previous years' expenditure	17,896	105,936
Services and service fees	11,390	8,771
Fines and penalties	1,009	1,100
Other		1
	60,611	134,337
Net cost of operations (Note 3)	23,852,058	22,156,539

The accompanying notes and schedule are an integral part of this statement.

Approved by:

P. E. HAMEL
Secretary

R. W. BLACKBURN
Senior financial officer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and purpose

The Atomic Energy Control Board (AECB) was established in 1946 by the Atomic Energy Control Act. It is a departmental corporation named in Schedule B to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control atomic energy in the interests of health, safety and national security. The AECB achieves this objective by controlling the development, application and use of atomic energy in Canada and by participating on behalf of Canada in international measures of control.

The AECB is also responsible for the administration of the Nuclear Liability Act, including the designation of nuclear installations, the prescription of basic insurance to be carried by the operators of such nuclear installations and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals $75 million for each designated installation (see Note 8). The number of facilities requiring insurance coverage is 15.

The AECB's grants and contributions, operating and administration expenditure is funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

Atomic Energy Control Board—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Concluded*

3. Parliamentary appropriations

	1987	1986
	$	$
Department of Energy, Mines and Resources		
Vote 50	21,307,000	21,817,000
Vote 50b		456,000
	21,307,000	22,273,000
Lapsed	1,038,037	3,581,484
	20,268,963	18,691,516
Statutory contributions to employee benefit plans	2,020,000	2,033,000
Total appropriations used	22,288,963	20,724,516
Add: services provided without charge by other Government departments	1,623,706	1,566,360
Less: non-tax revenue	60,611	134,337
Net cost of operations	23,852,058	22,156,539

4. Liabilities

At year end the amounts of liabilities are as follows:

	1987	1986
	$	$
(a) Accounts payable		
Suppliers accounts	1,348,142	1,816,778
Contractors holdbacks	116,324	67,673
	1,464,466	1,884,451
Salaries payable	358,245	272,612
	1,822,711	2,157,063

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

	1987	1986
	$	$
(b) Other liabilities		
Vacation pay	885,331	837,612
Employee termination benefits	1,376,046	1,257,689
	2,261,377	2,095,301

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated on the basis of one half week's pay for each complete year of continuous service to a maximum of 13 weeks' pay.

5. Obligation under capital lease

The AECB entered into an agreement to lease a computer system effective May 1, 1984. The system was valued at $298,959 using an implicit interest rate of 12.5%, and the obligation is liquidated over the lease term of five years. Minimum lease payments during 1987 totalled $79,200 including interest of $22,427 charged to operations.

The AECB amended the agreement to enhance the system effective August 1, 1986. The additional equipment leased was valued at $102,112 using an implicit interest rate of 10.0%, and the obligation is liquidated over the lease term of 33 months. Minimum lease payments during 1987 totalled $23,909 including interest of $5,933 charged to operations.

The future minimum lease payments under capital lease are as follows:

	1987	1986
	$	$
Year ending March 31		
1987		79,200
1988	120,188	79,200
1989	120,188	79,200
1990	60,138	43,096
Total future lease payments	300,514	280,696
Less: amount representing interest	57,543	67,292
Present value of obligation	242,971	213,404
Less: current portion	94,837	54,569
Long-term obligation	148,134	158,835

6. Contingent liabilities

At March 31, 1987, the AECB was defendant in lawsuits amounting to $13,950,000 (1986—$14,450,000). The lawsuits are seeking damages for breach of statutory duties related to radioactively contaminated soil. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

7. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For 1987, AECL charged $500,000 (1986—$1,220,000) to this program.

On the statement of operations, expenditure is net of $293,980 (1986—$217,168) and revenue includes $41,667 (1986—$26,778) for services provided by the AECB's Orientation Centre to the Department of External Affairs and AECL.

8. Nuclear Liability Reinsurance Account

Under Section 17 of the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account. The Account forms part of the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Nuclear Liability Reinsurance Account since its creation. The balance of the Nuclear Liability Reinsurance Account as at March 31, 1987 is $529,742 (1986—$529,842). The account balance in 1987 is lower than 1986 because of a $100 premium refund paid out during the year and because the 1987 premiums were not received during the year.

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as at March 31, 1987 is $641,600,000 (1986—$641,600,000). The reinsurance coverage also includes a class of risk excluded as a liability of the principal insurers and is reinsured by the Government of Canada.

Atomic Energy Control Board—*Concluded*

NET COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE 1

	President's Office and Secretariat	Regulation of reactors and accelerators	Regulation of fuel facilities and materials	Regulatory research	Safeguards Support Program	Planning and administration	Total	
							1987	1986
	$	$	$	$	$	$	$	$
Expenditure								
Grants and contributions	7,500				562,000		569,500	592,600
Operations	1,165,225	5,176,306	6,347,417	4,623,481	794,892	3,008,412	21,115,733	19,687,118
Administration	167,577					2,059,859	2,227,436	2,011,158
	1,340,302	5,176,306	6,347,417	4,623,481	1,356,892	5,068,271	23,912,669	22,290,876
Non-tax revenue								
Recoveries of statutory employee benefits						30,316	30,316	18,529
Refunds of previous years' expenditure	125	202	685	14,668		2,216	17,896	105,936
Services and service fees						11,390	11,390	8,771
Fines and penalties	1,009						1,009	1,100
Other								1
	1,134	202	685	14,668		43,922	60,611	134,337
Net cost of operations	1,339,168	5,176,104	6,346,732	4,608,813	1,356,892	5,024,349	23,852,058	22,156,539

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of CEIC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the CEIC and of the Auditor General's Office. CEIC also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
Senior financial officer

August 28, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Net cost of operations	4,816,971	4,682,977
Add: non-tax revenue	33,682	19,861
Use of appropriations (Note 3)	4,850,653	4,702,838

The accompanying notes are an integral part of this statement. A consolidated statement of all financial activities under the responsibility of the Canada Employment and Immigration Commission and the Department of Employment and Immigration is shown under Note 8.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Expenditure		
Employment and Insurance Program		
Unemployment Insurance	3,278,053	3,258,727
Human resource development	1,596,905	1,487,298
National employment services	319,315	320,925
Program management and joint services	142,847	123,335
	5,337,120	5,190,285
Corporate and Special Services Program		
Commission management and administration	250,020	235,870
Systems and procedures	24,632	23,939
Administration of social insurance numbers	3,910	3,819
Administration of Government annuities	2,862	2,768
Canada Employment and Immigration Advisory Council	781	745
	282,205	267,141
Immigration Program		
Program operations	90,310	80,084
Settlement	49,500	41,844
Management and policy development	14,830	11,242
Adjudication	3,906	3,918
Refugee Status Advisory Committee	2,510	1,978
	161,056	139,066
	5,780,381	5,596,492
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administration costs	929,728	893,654
Non-tax revenue		
Services and service fees	14,930	1,414
Refunds of previous years' expenditure	11,154	8,466
Return on investments	829	811
Other revenues		
Government annuities surplus	3,126	6,015
Unemployment insurance fines	1,836	904
Immigration fines and forfeitures	960	1,096
Recovery of deportation expenses	645	864
Other	202	291
	963,410	913,515
Net cost of operations	4,816,971	4,682,977

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987

1. Authority and objectives

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule B to the Financial Administation Act. All the Commission's operating and contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits and the Government's contributions to the Unemployment Insurance Account and in respect of fishermen's benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate and Special Services Program—To ensure the development and implementation of policies and programs, to provide strategic, operational and administrative support to enable Employment and Immigration Canada to carry out its mission and to provide for such other functions allocated to it.

Employment and Insurance Program—To further the attainment of national, economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs and more generally, their self-fulfillment through work.

Immigration Program—To administer the admission of immigrants and visitors in accordance with the economic, social, humanitarian and cultural interests of Canada.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 121. The total amount of loans outstanding shall not, at any time, exceed $90,000,000.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated accounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION
(in thousands of dollars)

	1986-87	1985-86
Employment and Insurance Program		
Vote 10	87,924	607,054
Lapsed	5,049	22,632
	82,875	584,422
Vote 15	1,716,089	1,297,435
Lapsed	156,332	358,801
	1,559,757	938,634
Statutory contributions to Unemployment Insurance Account	2,710,182	2,743,818
Statutory contributions to fishermen's benefits	201,401	176,355
Statutory contributions to employee benefit plans	84,592	79,186
Statutory refunds of amounts credited to revenue in previous years	(1)	1
Total program	4,638,806	4,522,416
Corporate and Special Services Program		
Vote 5	35,925	32,676
Lapsed	678	6,345
	35,247	26,331
Statutory contributions to employee benefit plans	15,509	14,989
Statutory retirement benefits to annuities agents pensions	36	36
Total Program	50,792	41,356
Immigration Program		
Vote 20	105,063	90,208
Lapsed	2,168	2,430
	102,895	87,778
Vote 21	38	
Lapsed	5	
	33	
Vote 25	52,794	41,463
Lapsed	5,710	859
	47,084	40,604
Statutory contributions to employee benefit plans	11,022	10,618
Statutory refunds of amounts credited to revenue in previous years	21	66
Total program	161,055	139,066
Total use of appropriations	4,850,653	4,702,838

4. Accounts receivable

At year end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the Immigration Act, fines payable by claimants under the Unemployment Insurance Act, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Continued*

	1986-87	1985-86
	(in thousands of dollars)	
Interdepartmental		
Outside parties		
Employment and insurance overpayments		
Unemployment insurance benefits overpayments	104,990	96,933
Unemployment insurance Section 47	16,139	14,311
Unemployment Insurance fines	4,542	4,566
National Institutional Training	4,013	2,556
Canada Works	1,230	1,355
Job Development	831	
Summer Canada Works	820	1,028
Job entry	815	
Benefit repayments	541	2,197
Employment Expansion and Development Program	418	803
Local Employment Assistance Program	375	389
Summer Employment Experience Development Program	363	69
Canada Community Development	167	216
Outreach Program	151	139
Canada Manpower Mobility Program	151	143
Youth Training Option Program	92	120
Local Initiative	76	134
Local Employment Assistance and Development Program	72	324
General Industrial Training	70	81
Management Information Services	45	44
Canada Community Services	44	14
Career Access	33	19
Other programs	30	40
Skill Investment	30	
New Technology Employment Program	25	103
Challenge '86	23	
Job Corps Program	17	43
Young Canada Works	16	19
Unemployment Insurance Work Sharing	15	
Program for Employment Disadvantaged	14	10
Skill shortages	11	
Canadian Jobs Strategy	8	
Critical Trade Skills Training	5	
Business Management Training	5	
Labour Adjustment Benefits Programs		36
Summer Youth Employment Program		8
Unemployment Insurance exhaustee		5
Voluntary Initiative Program		18
Challenge '85 Program		238
	136,177	125,961
Immigration		
Deportation expense charges	3,443	2,469
Assisted Passage Loans—Accrued interest	699	720
Airline and shipping fines	354	196
Adjustment assistance overpayments	242	273
Other	5	8
	4,743	3,666
Administration		
Secondments	127	
Miscellaneous	81	43
Salary overpayments	29	29
	237	72
Total	141,157	129,699

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following to be credited to the account: (a) premiums, fines, penalties and interest; (b) the Government share of benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account; (a) benefits paid under the Act; (b) the costs of administering the Act; and (c) the interest on advances made by the Minister of Finance.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The loan balance outstanding as at March 31, 1987 bears interest at rates between 8.05% and 11.50% per annum, and is repayable between April 30, 1987 and March 31, 1989.

Canada Employment and Immigration Commission— *Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Continued*

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1986-87	1985-86
Balance as at April 1 (deficit)	(4,335)	(5,077)
Receipts and other credits		
Contributions—		
Employer and employee[1]	9,819	8,955
Government[1]	2,912	2,920
Investment income	3	5
	12,734	11,880
Payments and other charges		
Benefits[1]	10,522	10,010
Operating expenses	937	903
Interest	837	225
	12,296	11,138
Net increase or (decrease)	433	742
Balance as at March 31 (deficit)[2]	(3,897)	(4,335)

[1] Fishermen's benefits in the amount of $201 million (1986—$189 million), the related Government contribution of $185 million (1986—$176 million) and the fishermen's premiums of $16 million (1986—$13 million) are included in the statement.

[2] Interest bearing loans under Section 137(1) of the Unemployment Insurance Act in the amount of $3,606 million (1986—$4,229 million) were made to the Unemployment Insurance Account leaving a net deficit balance as at March 31, 1987 of $291 million (1986—$106 million).

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1986-87	1985-86
	$	$
Balance as at April 1	1,056,855	1,089,629
Receipts and other credits		
Interest from Canada	70,254	72,555
Premiums	610	840
Other	78	71
	70,942	73,466
Payments and other charges		
Annuity payments	100,341	99,887
Premium refunds	2,752	2,914
Unclaimed annuities	212	313
	103,305	103,114
Net increase or (decrease)	(32,363)	(29,648)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(2,159)	(3,126)
Balance as at March 31	1,022,333	1,056,855

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible government employees who were engaged in selling Government annuities to the public. During the year, interest of $1,380, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $8,829 and payments from the account amounted to $16,241.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1986-87	1985-86
	$	$
Balance as at April 1	41,002	47,801
Receipts and other credits	10,209	10,712
Payments and other charges	16,241	17,511
Net increase or (decrease)	(6,032)	(6,799)
Balance as at March 31	34,970	41,002

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $3,796,964 and consisted of refunds to depositors, $3,517,914; departmental expenses recovered from deposits, $2,677; and, forfeitures to the Crown, $276,373.

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Continued*

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1986-87	1985-86
Balance as at April 1	6,551	5,892
Receipts and other credits	2,510	2,345
Payments and other charges	3,797	1,686
Net increase or (decrease)	(1,287)	659
Balance as at March 31	5,264	6,551
Securities in trust at beginning of year	60	50
Securities received through the year		10
Securities repaid during the year	10	
Less: securities in trust at year end	50	60
Net balance as at March 31	5,214	6,491

(e) Employment Expansion and Development Program

The Employment Expansion and Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. This account was closed in 1985-86.

TRANSACTIONS IN THE EMPLOYMENT EXPANSION AND DEVELOPMENT PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1		44,760
Receipts and other credits		6,438
Payments and other charges		51,198
Net increase or (decrease)		(44,760)
Balance as at March 31		

(f) Canada Works Program

The Canada Works Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, this account was closed.

TRANSACTIONS IN THE CANADA WORKS PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1	7,722	
Receipts and other credits	8,011	243,506
Payments and other charges	15,733	235,784
Net increase or (decrease)	(7,722)	7,722
Balance as at March 31		7,722

(g) Summer Employment Experience Development Program

The Summer Employment Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $1,527,701 and disbursements totalled $1,499,475 consisting of $1,453,982 in payments to sponsors and $45,493 in refunds to provinces.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1	46,215	
Receipts and other credits	1,527,701	2,037,709
Payments and other charges	1,499,475	1,991,494
Net increase or (decrease)	28,226	46,215
Balance as at March 31	74,441	46,215

(h) Work Orientation Workshops Program

The Work Orientation Workshops Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $112,444 and disbursements totalled $105,242 consisting of $99,989 in payments to sponsors and $5,253 in refunds to provinces.

TRANSACTIONS IN THE WORK ORIENTATION WORKSHOPS PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1	1,197	
Receipts and other credits	112,444	12,000
Payments and other charges	105,242	10,803
Net increase or (decrease)	7,202	1,197
Balance as at March 31	8,399	1,197

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Continued*

(i) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $300,000 and disbursements totalled $1,405,279 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1	1,795,849	
Receipts and other credits	300,000	3,070,926
Payments and other charges	1,405,279	1,275,077
Net increase or (decrease)	(1,105,279)	1,795,849
Balance as at March 31	690,570	1,795,849

(j) Territorial Subsidiary Agreement on Human Resource Development Program

The Territorial Subsidiary Agreement on Human Resource Development Program is jointly funded by the federal and territorial governments.

This account records advance payments made by territorial governments against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $191,812 and disbursements totalled $157,843, in refunds to territorial governments.

TRANSACTIONS IN THE TERRITORIAL SUBSIDIARY AGREEMENT ON HUMAN RESOURCE DEVELOPMENT PROGRAM

	1986-87	1985-86
	$	$
Balance as at April 1	(33,969)	
Receipts and other credits	191,812	105,213
Payments and other charges	157,843	139,182
Net increase or (decrease)	33,969	(33,969)
Balance as at March 31		(33,969)

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $90,000,000.

The terms and conditions of the loans, with their year end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 6 months, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1987 and April 1, 1992, balance at year-end $5,399,859; and,

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1987 and April 1, 1992, balance at year-end $56,597,619.

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1986-87	1985-86
	$	$
Balance as at April 1	57,637,103	54,825,671
Receipts and other credits	13,928,242	16,306,928
Payments and other charges	18,288,617	19,118,360
Net increase or (decrease)	4,360,375	2,811,432
Balance as at March 31	61,997,478	57,637,103

7. Contingent liabilities

Thirteen claims, one from a client for physical inquiry, three for breach of contract from an employee and two private companies, two for mental injury, one from an employee for work environment reasons and one from a private citizen for false arrest, four for loss of income, two from prospective employees and two from private sectors; three from private citizens for general damages. All of them have been brought against the Canada Employment and Immigration Commission. Total amount of contingent liability is $7,680,316 and no date has yet been set for the hearing of these cases.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities pertaining to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

Canada Employment and Immigration Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1987

(in thousands of dollars)

	1986-87	1985-86
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	10,521,719	10,009,602
Human Resource Development	1,596,905	1,487,298
Unemployment insurance interest payments	834,109	220,950
Unemployment insurance	366,469	338,554
National employment services	319,315	320,925
Management and joint services	142,847	123,335
Summer Employment Experience Development Program—Payments and refunds to provinces	1,499	1,991
Canadian Jobs Strategy Program—Payments and refunds to provinces	1,405	1,275
Territorial Subsidiary Agreement on Human Resource Development Program—Payments and refunds to territorial governments	158	139
Work Orientation Workshops Program—Payments and refunds to provinces	105	11
Canada Works Program—Payments and refunds to provinces	16	236
Employment Expansion and Development Program—Payments and refunds to provinces		51
Corporate and Special Services Program		
Commission management and administration	250,020	235,870
Annuities payments, etc.	103,321	103,132
Departmental management and administration	28,156	22,696
Systems and procedures	24,632	23,939
Administration of Social Insurance numbers	3,910	3,819
Administration of Government annuities	2,862	2,768
Canada Employment and Immigration Advisory Council	781	745
Immigration Program		
Program operations	90,310	80,084
Settlement	49,500	41,844
Assisted passage loans issued to immigrants	18,288	19,118
Management and Policy Development	14,830	11,242
Adjudication	3,906	3,918
Refugee Status Advisory Council	2,510	1,978
Immigration Guarantee Fund—Refunds and forfeitures	3,807	1,686
	14,381,380	13,057,206

	1986-87	1985-86
Receipts		
Unemployment insurance premiums	9,819,310	8,955,844
Annuity interest, etc.	70,952	73,477
Services and service fees	14,930	1,414
Assisted passage loans repayments	13,928	16,307
Refunds of previous years' expenditure	11,277	8,643
Other revenues		
Government annuities surplus	3,126	6,015
Unemployment insurance fines	1,836	904
Immigration fines and forfeitures	960	1,096
Recovery of deportation expenses	645	864
Other	202	291
Net adjustment to the Unemployment insurance administration cost	8,669	4,489
Immigration Guarantee Fund deposits	2,510	2,355
Summer Employment Experience Development Program deposits	1,527	2,038
Return on investments	829	811
Canadian Jobs Strategy Program deposits	300	3,071
Territorial Subsidiary Agreement on Human Resource Development Program deposits	192	105
Work Orientation Workshops Program deposits	112	12
Canada Works Program deposits	8	244
Employment Expansion and Development Program deposits		6
	9,951,313	9,077,986
Net cost of operations	4,430,067	3,979,220
Reconciliation to use of appropriations		
Net cost of operations	4,430,067	3,979,220
Revenue credited to non-tax revenue		
Related to appropriations	33,805	20,038
From Annuities Account—Actuarial surplus	2,159	3,126
Decrease (increase) in unemployment insurance deficit	438,008	742,098
Decrease in unpaid annuities	(34,528)	(32,781)
Increase in the Immigration Guarantee Fund	(1,297)	669
Increase in assisted passage loans	(4,360)	(2,811)
Decrease in the Employment Expansion and Development Program		(45)
Increase in the Canada Works Program	(8)	8
Increase in the Summer Employment Experience Development Program	28	47
Increase in the Work Orientation Workshops Program	7	1
Increase in the Canadian Jobs Strategy Program	(1,105)	1,796
Decrease in the Territorial Subsidiary Agreement on Human Resource Development Program	34	(34)
Use of appropriations	4,862,810	4,711,332

Canadian Aviation Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Aviation Safety Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Board's finance division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Board's financial transactions.

Approved by:

BERNARD DESCHÊNES
Chairman

KEN JOHNSON
Executive Director

June 29, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1986-87	1985-86
	$	$
Net cost of operations	16,397,379	19,774,769
Add: revenue credited to non-tax revenue	709,510	40,108
Less: services provided without charge by Government departments	1,713,266	1,651,069
Use of appropriation (Note 3)	15,393,623	18,163,808

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE CANADIAN AVIATION SAFETY BOARD
AND THE
MINISTER OF TRANSPORT

I have examined the statement of operations of the Canadian Aviation Safety Board for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1987

Canadian Aviation Safety Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1986-87	1985-86
	$	$
Expenditure		
Board:		
Personnel	1,117,419	919,914
Professional and special services	117,112	92,373
Transportation and communications	102,816	145,261
Accommodation	58,344	70,207
Construction and/or acquisition of machinery and equipment	14,140	
Utilities, materials and supplies	4,864	5,288
All other expenditures	4,072	125
Information	2,781	3,637
Rentals	1,021	288
Total—Board	1,422,569	1,237,093
Operations (Note 5):		
Personnel	8,240,945	7,289,708
Professional and special services	1,133,487	757,285
Rentals	942,821	5,824,449
Transportation and communications	942,737	1,071,466
Construction and/or acquisition of machinery and equipment	750,150	332,849
Accommodation	557,301	638,739
Utilities, materials and supplies	454,377	298,356
Purchased repair and upkeep	396,227	79,708
Information	192,557	97,420
All other expenditures	59,002	1,465
Total—Operations	13,669,604	16,391,445
Administration:		
Personnel	1,176,527	882,610
Professional and special services	231,220	128,030
Transportation and communications	221,876	239,701
Accommodation	94,496	113,709
Construction and/or acquisition of machinery and equipment	92,875	686,806
Rentals	79,944	25,133
Utilities, materials and supplies	50,958	53,743
Information	37,483	25,085
Purchased repair and upkeep	18,521	30,215
All other expenditures	10,816	1,307
Total—Administration	2,014,716	2,186,339
Total cost of operations	17,106,889	19,814,877
Non-tax revenue		
Refunds of previous years' expenditure (Note 5)	698,092	683
Services and service fees	10,450	37,060
Proceeds from sales	968	2,365
Total—Non-tax revenue	709,510	40,108
Net cost of operations (Note 3)	16,397,379	19,774,769

The accompanying notes are an integral part of this statement.

Approved by:

BERNARD DESCHÊNES
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Canadian Aviation Safety Board was established under Section 4 of the Canadian Aviation Safety Board Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Canadian Aviation Safety Board Act received Royal assent on November 17, 1983 and was proclaimed into law on April 18, 1984. It was established officially on May 1, 1984 and became operational on October 1, 1984. The objective of the Board is to advance aviation safety by: identifying safety deficiencies as evidenced by aviation occurrences; conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and reporting publicly on its investigations and public inquiries and on the findings in relation thereto and by making recommendations designed to eliminate or reduce safety deficiencies. The Board's expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in expenditures for each fiscal year.

3. Parliamentary appropriations

	1986-87	1985-86
	$	$
Vote 50 (Vote 95 in 1985-86)	14,342,000	20,663,375
Lapsed	345,377	3,807,567
	13,996,623	16,855,808
Statutory contributions to employee benefit plans	1,397,000	1,308,000
Use of appropriation	15,393,623	18,163,808
Add: services provided without charge by Government departments	1,713,266	1,651,069
Deduct: non-tax revenue	709,510	40,108
Net cost of operations	16,397,379	19,774,769

Canadian Aviation Safety Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

4. Services provided without charge by Government departments

	1986-87	1985-86
	$	$
Treasury Board services	174,929	111,888
Supply and Services Canada services	20,939	16,526
Transport Canada services	807,257	700,000
Public Works Canada services	710,141	822,655
Total	1,713,266	1,651,069

5. Air India occurrence investigation

   (a) Refunds of previous years' expenditure

   The increase in refunds of previous years' expenditure reflects Air India occurrence investigation payables at March 31, 1986 which were significantly less than originally estimated by the other Government departments and agencies providing investigative support services.

   (b) The unusually high cost of the Air India occurrence investigation in 1985-86 accounts for the major decrease in expenditure for operations in 1986-87.

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Centre.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with the prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. Financial management and internal control systems are augmented by the maintenance of frequent contacts between staffs of the Centre and of the Auditor General's Office. The Centre also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Centre's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Centre's financial transactions.

Approved by:

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

June 18, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1987 $	1986 $
Net cost of operations	8,048,438	6,937,399
Less: services provided without charge by Government departments	270,914	250,000
Use of appropriations (Note 3)	7,777,524	6,687,399

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER OF LABOUR

I have examined the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Centre for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1987

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987 $	1986 $
Expenditure		
Operations		
Salaries and employee benefits	5,189,521	4,423,730
Employee termination benefits	77,770	18,250
Transportation and communications	567,187	503,879
Information	347,398	144,515
Accommodation	318,111	307,498
Utilities, materials and supplies	311,161	315,931
Professional and special services	222,803	264,795
Furniture, equipment and leasehold improvements	204,134	126,193
Purchased repair and upkeep	188,008	133,069
Rentals	88,074	95,295
	7,514,167	6,333,155
Administration		
Salaries and employee benefits	351,175	336,361
Governors, executive board, and committees	213,121	178,285
Travel	26,808	25,395
Professional and special services	6,778	69,007
	597,882	609,048
	8,112,049	6,942,203
Revenue credited to the vote	63,611	4,804
Net cost of operations (Note 3)	8,048,438	6,937,399

The accompanying notes are an integral part of this statement.

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary Treasurer

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and purpose

The Centre was established on April 20, 1978 under the Canadian Centre for Occupational Health and Safety Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis in accordance with the Government's Payables At Year End accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditures on a cash basis.

3. Parliamentary appropriation

	1987	1986
	$	$
Department of Labour		
Vote 30	8,063,645	7,687,000
Amount lapsed		
Frozen allotment	200,000	70,500
Amount not used	86,121	929,101
Total use of appropriation	7,777,524	6,687,399
Add: services provided without charge by Government departments	270,914	250,000
Net cost of operations	8,048,438	6,937,399

4. Fixed assets and accumulated depreciation

The accounting policies of the Government of Canada do not require the capitalization of fixed assets. However, internal controls are maintained to safeguard assets and they are depreciated over their useful lives.

Fixed assets	March 31, 1986	Acquisitions	Disposals	March 31, 1987
	$	$	$	$
Computer equipment	2,021,029	182,637		2,203,666
Furniture and equipment	940,991	21,497		962,488
Leasehold improvements	632,719			632,719
	3,594,739	204,134		3,798,873

Accumulated depreciation and amortization	March 31, 1986	Depreciation and amortization	Decrease	March 31, 1987
	$	$	$	$
Computer equipment	842,250	376,711		1,218,961
Furniture and equipment	498,572	144,526		643,098
Leasehold improvements	614,633	18,086		632,719
	1,955,455	539,323		2,494,778

5. Liabilities

	March 31, 1987	March 31, 1986
	$	$
Accounts payable and accrued liabilities	485,918	485,602
Accrued vacation pay	162,505	156,395
Provision for employee termination benefits	33,698	28,404
	682,121	670,401

Director of Soldier Settlement

DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Economic Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Economic Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the Chief Executive Officer of the Council.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

The Council's financial services division develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by an internal audit function, established in compliance with the Treasury Board/Office of the Comptroller General standards for internal audit in the Government of Canada. The Council also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions for the year ended March 31, 1987.

The accounting and financial statements of the Council have evolved over the years to meet changing conditions and reporting requirements, both internal and external. With an internal computerized financial reporting and control system, the Council has realized achievements in more accurately forecasting for future initiatives and in the provision of financial information for decision-making purposes. There is currently a comprehensive internal audit underway to assess and recommend further improvements to financial reporting and control, as the first phase of a five-year internal audit plan.

Approved by:

CATHERINE CHAPMAN
Senior financial officer

MAURICE R. LACASSE
Senior full-time financial officer

June 30, 1987

STATEMENT OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	9,727,528	9,500,222
Add: non-tax revenue	4,083	20,183
Less: services provided without charge by Government departments	960,450	935,638
Use of appropriations (Note 3)	8,771,161	8,584,767

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND THE
PRIME MINISTER OF CANADA

I have examined the statement of operations of the Economic Council of Canada for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1987

Economic Council of Canada—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure		
Operations		
Salaries and employee benefits	5,750,076	5,432,456
Accommodation	833,322	833,262
Professional and special services	793,214	744,552
Office furniture and equipment	239,206	40,954
Publicity, publication of reports and studies	217,323	232,420
Communications	194,652	220,757
Office stationery and supplies	185,204	174,974
Travel and removal	128,232	126,898
Rental of equipment	56,600	44,932
Repair of office furniture and equipment	31,337	50,014
Renovations	30,931	33,993
Miscellaneous	9,558	8,829
	8,469,655	7,944,041
Administration		
Salaries and employee benefits	683,953	727,635
Executive Council expenditures	281,970	418,510
Employee termination benefits	158,500	281,044
Professional and special services	107,843	120,868
Travel	29,690	28,307
	1,261,956	1,576,364
	9,731,611	9,520,405
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	3,959	20,138
Miscellaneous	124	45
	4,083	20,183
Net cost of operations (Note 3)	9,727,528	9,500,222

The accompanying notes are an integral part of this statement.

Approved by the Council:

JUDITH MAXWELL
Chairman

CATHERINE CHAPMAN
Director, Finance and Administration

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expenditure are funded by a budgetary lapsing authority. Employee benefits are authorized by statutory authorities.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1987	1986
	$	$
Privy Council		
Vote 20	7,992,000	7,859,000
Supplemented by Treasury Board		
Vote 5	83,000	268,899
	8,075,000	8,127,899
Lapsed	191,839	410,132
	7,883,161	7,717,767
Statutory contributions to employee benefit plans	888,000	867,000
Total use of appropriations	8,771,161	8,584,767
Add: services provided without charge by Government departments	960,450	935,638
Less: non-tax revenue	4,083	20,183
Net cost of operations	9,727,528	9,500,222

4. Comparative figures

The 1986 comparative figures have been restated to conform with the presentation adopted for 1987.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Board and of the Auditor General's Office. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have not been examined by the Auditor General. The Auditor General has however, examined financial statements of the Board prepared on an accrual basis of accounting and has expressed the opinion that such financial statements present fairly, in conformity with stated accounting policies, the Board's financial position as at March 31, 1987.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial officer

July 2, 1987

RECONCILIATION OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
(Profit from) operations	(170,439)	(696,274)
Add: non-tax revenue	296,601	964,270
Less: (Profit from) trading operations returned to the Consolidated Revenue Fund	(19,673)	(98,839)
services provided without charge by the Department of Fisheries and Oceans	145,835	133,441
Use of appropriations (Note 3)		233,394

The notes to the statement of operations are also an integral part of this statement.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Sale of fish	4,017,950	4,416,709
Service charges		9,813
	4,017,950	4,426,522
Expenditure		
Purchases of fish	3,839,229	3,247,452
Warehousing and handling	159,048	137,333
	3,998,277	3,384,785
(Profit from) trading operations	(19,673)	(1,041,737)
Deficiency payments		233,394
Interest income	(19,480)	(21,372)
Other income (Note 4.2)	(277,121)	
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 5)	145,835	133,441
(Profit from) operations	(170,439)	(696,274)

The accompanying notes are an integral part of the financial statements. The notes numbered 3, 4 and 5 of the audited financial statements are also an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations on the accrual basis of accounting	120,584	736,152
Less: decrease in inventories	12,905	801,352
Add: increase (decrease) in accounts receivable	(278,118)	(631,074)
Net cost of operations	(170,439)	(696,274)

Fisheries Prices Support Board—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board. Funding of Board operations is done under lapsing authority from Parliament.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1986-87	1985-86
	$	$
Department of Fisheries and Oceans		
Vote 10		250,000
Lapsed		16,606
Total use of appropriations		233,394

4. Inventories on hand at year end, valued at the lower of cost or net realizable value

	1987	1986
	$	$
Mackerel products	3,376	16,281

5. Receivables on hand

	1987	1986
	$	$
Accounts receivable	173,010	451,128

Fisheries Prices Support Board—*Continued*

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1987 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	EQUITY OF CANADA	1987	1986
	$	$		$	$
Accounts receivable (Note 4)			Balance at end of the year	176,385	467,409
Short-term	38,093	5,361			
Long-term	134,916	445,767			
Inventory	3,376	16,281			
	176,385	467,409		176,385	467,409

Approved by the Board:

HAROLD COLLINS
Chairman

Fisheries Prices Support Board—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenues		
Sales	4,017,993	3,984,853
Service charges		4,927
	4,017,993	3,989,780
Expenses		
Cost of goods sold	3,852,134	4,048,804
Warehousing and handling	158,996	137,333
	4,011,130	4,186,137
	(6,863)	196,357
Interest income	(18,388)	(26,733)
Cost of (income from) trading operations	(25,251)	169,624
Loss on write down of account receivable		199,693
Deficiency payments		233,394
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 5)	145,835	133,441
Cost of operations financed from the Consolidated Revenue Fund	120,584	736,152

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Cash provided by (used in):		
Operating activities		
Trading operations		
Cost of trading operations	(120,584)	(502,758)
Items not involving cash:		
Services provided without charge	145,835	133,441
Loss on write down of account receivable		199,693
Decrease in accounts receivable	278,119	431,381
Decrease in inventory	12,905	801,353
	316,275	1,063,110
Deficiency payments		(233,394)
	316,275	829,716
Financing activities		
Parliamentary appropriation for deficiency payments		233,394
Remittance to Consolidated Revenue Fund	316,275	1,063,110

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

Inventories are recorded at the lower of cost and net realizable value.

3. Canned mackerel program

The Board acted as the procurement agent for fishery products required for international food aid and development programs administered by the Canadian International Development Agency (CIDA) and the World Food Program (WFP). This was the Board's only activity during 1986-87.

4. Accounts receivable

1. During 1985-86, an account receivable for $168,645 was converted from a trade account receivable to a long-term receivable. A signed agreement between the producer and the Board calls for equal repayments of principal over 5 annual payments commencing in December 1987.

   The agreement calls for interest to be paid from December 1984 on the outstanding balance owed to the Board. Interest is due annually on December 31 of each year and the Board has received $40,851 in interest as of December 31, 1986. Interest earned by the Board but not paid by the producer has been accrued in these financial statements. Interest earned from January 1, 1987 to March 31, 1987 amounted to $4,269.

2. $277,121 in long-term receivables were collected during 1986-87. These refer to the program initiated in fiscal 1984-85 by the Board for herring products. Results of operations for this program were reported in the 1984-85 and 1985-86 financial statements. Final results for the 1984-85 Herring Products Program are:

	$
Loss reported in 1984-85 fiscal year	986,503
Loss reported in 1985-86 fiscal year	211,300
Total loss of 1984-85 Herring Products Program	1,197,803

5. Administrative services provided without charge by the Department of Fisheries and Oceans

	1987	1986
	$	$
Salaries	133,988	121,556
Travel and honoraria	9,519	9,127
Other	2,328	2,758
	145,835	133,441

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The Corporate Management Branch has recently implemented a computerized commitment control system for the grants-in-aid program and plans to introduce a similar system for the Council's operating expenditure in the next fiscal year. These initiatives have been undertaken to improve the efficiency of the Council's accounting systems and the quality of data available to management.

Approved by:

A. BELLIVEAU
Director, Corporate Management

GUY D'ALOISIO
Chief, Financial Services

June 30, 1987

RECONCILIATION OF USE OF APPROPRIATIONS MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Net cost of operations	168,023	161,348
Add: non-tax revenue	282	253
Less: services provided without charge by Government departments	372	271
Use of appropriations (Note 3)	167,933	161,330

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of operations of the Medical Research Council for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1987

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Expenditure		
Grants and Scholarships (Schedule)		
Grant programs	135,156	131,587
Personnel support programs	27,946	25,520
Other activities	888	592
	163,990	157,699
Operations		
Salaries and employee benefits	1,613	1,314
Employee termination benefits	2	16
Travel (Note 6)	599	568
Accommodation	263	169
Professional and special services	232	261
Furniture and equipment	153	7
Publications	135	137
Communications	117	92
Materials and supplies	49	38
Equipment repair and maintenance	33	34
	3,196	2,636
Administration		
Salaries and employee benefits	739	912
Travel (Note 6)	75	85
Furniture and equipment	73	10
Accommodation	59	63
Communications	54	40
Publications	50	67
Professional and special services	25	56
Materials and supplies	23	23
Equipment repair and maintenance	21	10
	1,119	1,266
	168,305	161,601
Non-tax revenue		
Refunds of previous years' expenditure	282	253
Net cost of operations (Note 3)	168,023	161,348

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

P. BOIS
President

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis. This practice is in accordance with the Government's PAYE accounting policy.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1987	1986
	(in thousands of dollars)	
Department of National Health and Welfare		
Vote 80—Grants	163,989	157,776
Lapsed (overexpended)	(1)	77
	163,990	157,699
Vote 75—Operating expenditure	3,644	3,432
Lapsed	8	105
	3,636	3,327
Statutory contributions to employee benefit plans	307	304
Total use of appropriations	167,933	161,330
Add: services provided without charge by Government departments	372	271
Less: non-tax revenue	282	253
Net cost of operations	168,023	161,348

Medical Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Concluded*

4. Trust funds

As provided for in Section 15.1 of the Medical Research Council Act, the Council administers a number of trust funds separately from its activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below.

(a) In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of Dyskinesia and Torticollis. Other donations received in the current and prior years not earmarked for specific projects have also been credited to this fund. The transactions relating to these funds are as follows:

	1987	1986
	$	$
Balance, beginning of year	82,326	79,079
Add: interest received	6,328	6,933
donations	27	
Less: grants paid		3,686
Balance, end of year, represented by deposit with Receiver General for Canada	88,681	82,326

(b) In 1985, the Council received a distinguished award entitled "The St Boniface General Hospital Research Foundation Award" which included an amount of $20,000. In recognition of the importance of the award, the Council, in agreement with the Foundation, decided to use the monetary portion of the award to establish a trust fund from which it could provide summer research scholarships to encourage graduate high school students, first year pre-med students and first and second year medical students to become involved in biomedical research. The recipients are chosen by the Foundation and two scholarships were paid in 1986-87. The transactions relating to these funds are as follows:

	1987	1986
	$	$
Balance, beginning of year	20,000	
Add: donations received		20,000
interest received	956	
Less: summer research scholarships paid	6,300	
Balance, end of year, represented by deposit with Receiver General for Canada	14,656	20,000

(c) In February 1986 the Federal Government announced, as part of a new "Matching Policy", that private sector contributors who wish to provide funds for medical research can channel their money either through universities or through the Medical Research Council. When the Council receives such monies, they must be placed in trust and disbursed in accordance with agreements between the contributor and the Council. The Medical Research Council received a contribution of $100,000 in 1986 and a trust account was established in accordance with the "Matching Policy". Payments from the fund are expected to be made in the next fiscal year. The transactions relating to these funds for the year ended March 31, 1987 are as follows:

	1987
	$
Contributions received	100,000
Interest received	1,719
Balance, end of year, represented by deposit with Receiver General for Canada	101,719

5. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments as at June 19, 1987 are as follows:

Year of Payment	1987	1986
	(in thousands of dollars)	
1986-87		154,695
1987-88	164,919	104,765
1988-89	110,283	52,168
1989-90	55,403	21,980
1990-91	22,904	10,349
1991-92	11,690	4,349
1992-93	4,349	
	369,548	348,306

6. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 24 grant committees, 9 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1987	1986
	(in thousands of dollars)	
Operations:		
Grant committees	395	359
Award committees	63	65
Council/executive	35	38
Peer review group	19	
Standing committees	18	40
Other non-staff	12	7
Staff	57	59
	599	568
Administration:		
Advisory groups	55	54
Staff	20	31
	75	85

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

Medical Research Council—*Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Grant programs		
Grants-in-aid		
Operating	104,551	101,763
Equipment	3,768	6,181
Program grants	7,299	6,342
Development grants	4,365	4,365
Subject research development grants	355	84
Biotechnology development grants	318	301
MRC groups	11,086	9,365
Special projects	2,399	2,086
General research grants	1,015	1,100
	135,156	131,587
Personnel support programs		
Salary support programs		
Career investigators	3,269	3,186
Scholarships	5,162	4,917
MRC scientists	1,824	1,416
Research training programs		
Centennial fellowships	1,097	764
Fellowships	10,212	9,305
Dental fellowships	130	91
Studentships	4,202	4,047
Biotechnology training awards	568	499
Farquharson research scholarships	903	883
Travel and exchange programs		
Visiting scientists	291	198
Visiting professorships	33	30
Travel grants	6	33
Symposia and workshops	249	151
	27,946	25,520
Other activities		
President's fund	179	209
Canadian Council on animal care	337	253
Site reviews and promotions	372	130
	888	592
	163,990	157,699

National Museums of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Museums of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Corporation. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements was derived from the financial statements as of March 31, 1987 as published in the annual report of the Corporation and that were audited by the Auditor General of Canada.

These financial statements were prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by frequent contacts between staffs of the Corporation and of the Auditor General's Office. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

W. KOZAR
Assistant Secretary-General
Corporate Services

JOHN EDWARDS
Secretary-General

August 27, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Net cost of operations	111,441	95,659
Add: non-tax revenue	1,119	213
Less: services provided without charge by Government departments	26,958	21,960
Use of appropriations (Note 3)	85,602	73,912

The notes to the statement of operations are also an integral part of this statement.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Expenditure		
Operations		
Salaries and wages, other personnel costs	49,614	44,031
Termination benefits	698	475
Accommodation	25,873	21,125
Professional and special services	7,985	5,978
Office supplies and equipment	2,859	730
Travel	2,524	2,355
Protective services	1,844	1,819
Repairs and upkeep of equipment	1,705	2,003
Materials and supplies	1,583	1,320
Rentals	1,061	938
Communications	1,013	1,122
Freight, express and cartage	800	214
Publications	486	644
Purchase of books	397	377
Advertising	256	169
Postage	251	317
Accounting and cheque issue	122	110
Publishing and boutiques—Loss from operating (Schedule 2)	41	66
Miscellaneous	14	21
	99,126	83,814
Grants and contributions		
National Programmes	8,395	8,335
National Gallery	1	
	8,396	8,335
Capital expenditures	3,445	2,175
Purchase of objects for the collections of the Museums (Note 7)	1,593	1,548
	5,038	3,723
	112,560	95,872
Revenue		
Services and service fees	802	80
Refunds of previous years' expenditure	313	102
Other	4	31
	1,119	213
Net cost of operations	111,441	95,659

The accompanying notes are an integral part of this statement. The notes numbered 8, 9, 10, 11 and 12, and Schedule 1 accompanying the audited financial statements included in this section are also an integral part of this statement.

National Museums of Canada—*Continued*

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Net cost of operations on the accrual basis of accounting	110,740	95,959
Add: purchase of fixed assets	3,445	2,194
accrued liabilities	131	105
increase in accounts receivable (decrease)	(24)	60
variation of suspense account	20	11
corrections to suspense account revenues	8	
	3,580	2,370
Less: depreciation	2,338	1,955
accrued termination benefits	698	475
decrease in inventory (increase)	(159)	229
change in trust account		11
corrections to expenditures	2	
	2,879	2,670
Net cost of operations	111,441	95,659

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987

1. Authority and objective

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

Operations and grants and contributions are funded by budgetary lapsing authorities and employee benefits are authorized by statutory authorities.

2. Accounting policies

(a) Expenditure

Expenditure is accounted for on the accrual basis of accounting, except for employee termination benefits, vacation pay, and trust account transactions which are accounted for on the cash basis of accounting.

(b) Revenue

Revenue is accounted for on the cash basis of accounting in accordance with Government of Canada accounting policies.

(c) Capital purchases

Capital acquisitions are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in the operating expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to past service, contributions are expensed when paid.

(g) Publishing and boutiques operations

Operating expenditure of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

3. Parliamentary appropriations

	1987			1986
	Gross	Credits	Net	Net
	$	$	$	$
Department of Communications				
Vote 70 (75 in 1986)	72,259,753	1,535,390	70,724,363	63,604,128
Overexpended (lapsed)	1,373,982		1,373,982	(2,722,291)
Deferred	(984,674)		(984,674)	(1,042,229)
	72,649,061	1,535,390	71,113,671	59,839,608
Vote 75 (80 in 1986)	8,396,700		8,396,700	8,852,700
Lapsed	(355)		(355)	(518,122)
	8,396,345		8,396,345	8,334,578
Statutory—Contributions to employee benefit plans	6,092,000		6,092,000	5,738,004
Total use of appropriations	87,137,406	1,535,390	85,602,016	73,912,190

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1987—*Concluded*

4. Excess of actual expenditures over parliamentary appropriation—Operating

For the fiscal year ended March 31, 1987, the Corporation's operating expenditures exceeded the parliamentary appropriation by $1,373,000. This situation is mainly attributable to the Corporation's acquisition of all the assets from the Canada Pavilion at Expo '86 for use in the fit-up of its new museum facilities. These items, which according to management, have an estimated market value of $4 million, were purchased at a cost of $2 million under a contractual agreement signed in August of 1986.

5. Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

Inventories on hand to year-end are as follows:

	1987	1986
	(in thousands of dollars)	
Books, pamphlets, replicas, etc.	1,201	898
Publications in process	240	384
	1,441	1,282

6. Fixed assets and accumulated depreciation

Had the previous accounting policies of the Corporation, continued with respect to the capitalization of fixed assets and recording depreciation, the balances would be as follows:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	4,966	2		4,968
Furniture and equipment	9,800	2,252	1,073	10,979
EDP equipment	1,352	925		2,277
Automotive	1,161	266	150	1,277
	17,279	3,445	1,223	19,501

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	2,016	199		2,215
Furniture and equipment	4,818	1,428	1,073	5,173
EDP equipment	575	455		1,030
Automotive	632	255	150	737
	8,041	2,337	1,223	9,155

Useful lives have been estimated as follows:

Leasehold improvements	Term of the lease
Furniture and equipment	5-12 years
EDP equipment	5 years
Automotive	5 years

7. Purchase of objects for the collections of the Corporation

	1987	1986
	(in thousands of dollars)	
National Gallery of Canada	1,249	1,175
Canadian Museum of Civilization	187	238
National Museum of Natural Sciences	74	75
National Museum of Science and Technology	83	60
	1,593	1,548

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Sales		
Publishing	501	147
Boutiques	1,035	811
	1,536	958
Cost of sales		
Publishing	800	488
Boutiques	777	536
	1,577	1,024
Loss	41	66

National Museums of Canada—*Continued*

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of National Museums of Canada as at March 31, 1987 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, as disclosed in Notes 5 and 6 to the financial statements, the Corporation exceeded its parliamentary appropriation for operations, which is contrary to the provisions of the Financial Administration Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 26, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Deposit with Receiver General for Canada	10,944	7,790
Accounts receivable	327	315
Inventories (Note 3)	1,441	1,282
	12,712	9,387
Trust account (Schedule 1)	1,290	594
Collections	1	1
Property and equipment (Note 4)	10,346	9,238
	24,349	19,220

LIABILITIES AND EQUITY	1987	1986
Current		
Accounts payable and accrued liabilities	8,686	6,778
Due to Government departments and other Crown Corporations	3,533	2,348
Deferred parliamentary appropriation (Note 5)	983	1,041
Current portion of accrued employee termination benefits	125	96
	13,327	10,263
Accrued employee termination benefits	4,498	3,830
Trust account (Schedule 1)	1,290	594
Equity	5,234	4,533
	24,349	19,220

Approved by Management:

JOHN EDWARDS
Secretary-General

W. KOZAR
Assistant Secretary-General

Approved by the Board:

RODRIGUE TREMBLAY
Trustee

YVON PAGEAU
Trustee

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Expenses		
Operating (Schedule 2)	101,850	86,342
Grants	8,396	8,335
Purchase of objects for the collections of the Corporation (Note 7)	1,644	1,548
	111,890	96,225
Revenue	1,150	266
Cost of operations	110,740	95,959
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 5)	71,113	59,851
Grants (Note 5)	8,396	8,335
Statutory—Contributions to employee benefit plans	6,093	5,738
	85,602	73,924
Services provided without charge by Government departments (Note 8)	26,958	21,960
	112,560	95,884
Excess of financing over cost of operations (cost of operations over financing)	1,820	(75)

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Balance at beginning of the year	4,533	4,821
Excess of financing over cost of operations (cost of operations over financing)	1,820	(75)
Revenue transferred to Receiver General for Canada	(1,119)	(213)
Balance at end of the year	5,234	4,533

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Funds provided by (applied to) the following activities		
Operating	(79,003)	(71,281)
Investing	(3,445)	(2,195)
Financing	85,602	73,924
Increase in the deposit with Receiver General for Canada	3,154	448
Deposit at beginning of the year	7,790	7,342
Deposit at end of the year	10,944	7,790
Operating		
Cost of operations	(110,740)	(95,959)
Items not affecting funds		
Depreciation	2,337	1,955
Services provided without charge by Government departments	26,958	21,960
Employee termination benefits	668	519
Increase of operating components of working capital	2,893	457
Revenue transferred to Receiver General for Canada	(1,119)	(213)
Funds applied to the operating activities	(79,003)	(71,281)
Investing		
Purchase of property and equipment	(3,445)	(2,195)
Financing		
Parliamentary appropriations	85,602	73,924

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the Canadian Museum of Civilization, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques, including costs relating to personnel, travel, transportation, advertising, building maintenance, rent and utilities, are included in general operating expenses.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Inventories

	1987	1986
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	1,201	898
Publications in process	240	384
	1,441	1,282

4. Property and equipment

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	9,919	4,669	5,250	4,255
Building renovations	4,968	2,215	2,753	2,949
Office furniture	4,614	2,271	2,343	2,034
	19,501	9,155	10,346	9,238

5. Parliamentary appropriations

	Operating expenditures		Grants	
	1987	1986	1987	1986
	(in thousands of dollars)			
Department of Communications				
Vote 70 (75 in 1986)	67,332	62,877		
Vote 75 (80 in 1986)			8,396	8,853
Deferred from the previous year	1,041	544		
Supplemented by Treasury Board				
Vote 5	2,217			
Vote 10	133	182		
	70,723	63,603	8,396	8,853
Amount overexpended (lapsed)	1,373	(2,711)		(518)
Amount deferred	(983)	(1,041)		
Amount used	71,113	59,851	8,396	8,335

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until the end of the next year.

Vote 70 (1986—Vote 75) includes an amount of $4,746,000 (1986—$816,000) for new accommodations.

6. Excess of actual expenditures over parliamentary appropriation—Operating

For the fiscal year ended March 31, 1987, the Corporation's operating expenditures exceeded the parliamentary appropriation by $1,373,000. This situation is mainly attributable to the Corporation's acquisition of all the assets from the Canada Pavilion at Expo '86 for use in the fit-up of its new museum facilities. These items, which according to management, have an estimated market value of $4 million, were purchased at a cost of $2 million under a contractual agreement signed in August of 1986.

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

7. Objects for the collections of the Corporation

	1987	1986
	(in thousands of dollars)	
Parliamentary appropriation deferred from the previous year	1,041	544
Parliamentary appropriation received	2,045	2,045
	3,086	2,589
Purchase of objects for the collections of the Corporation		
National Gallery of Canada	1,290	1,175
Canadian Museum of Civilization	187	238
National Museum of Natural Sciences	74	75
National Museum of Science and Technology	93	60
	1,644	1,548
Transferred to operating expenditures	(459)	
Parliamentary appropriation deferred to the following year	983	1,041

8. Services provided without charge by Government departments

	1987	1986
	(in thousands of dollars)	
Accommodation	25,873	21,125
Employee insurance premiums	940	701
Accounting and cheque issue service	122	110
Employee compensation payments	23	24
	26,958	21,960

9. Commitments

(a) As at March 31, 1987, the Corporation had entered into various agreements for a total of approximately $2,706,000. The future minimum payments during the next 5 years are as follows:

	$
1988	866,000
1989	876,000
1990	964,000
1991	
1992	

(b) Subject to the provision of funds by Parliament, approved grants payable in future years are as follows:

	(in thousands of dollars)
1988	7,562
1989	184
1990	19
	7,765

10. Contingencies

Claims and potential claims totalling approximately $500,000 have or may be made against the Corporation in the context of their operations but are not reflected in the accounts. The outcome of these claims is not determinable at this time. Settlement, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlement occurs.

11. Subsequent event

On May 21, 1987, the Minister of Communications announced that the Government has decided to proceed with the phasing out of the National Museums Corporation. Consequently, the responsibilities, authority and accountability of the directors of the National Gallery of Canada, the National Museum of Science and Technology, the Canadian Museum of Civilization and the National Museum of Natural Sciences will be increased. In addition, the NMC's National Programmes will be transferred to the Department of Communications. The financial effects of this decision cannot be determined at this time.

12. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

SCHEDULE OF TRUST ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

SCHEDULE I

	1987	1986
Receipts		
Gifts and bequests	662	531
Grants under Section 29 of the Cultural Property Export and Import Act	383	
Interest income	53	54
	1,098	585
Disbursements		
Purchase of objects for the collections of the Corporation	162	108
Other	240	300
	402	408
Excess of receipts over disbursements	696	177
Balance at beginning of the year	594	417
Balance at end of the year, represented by deposit with Receiver General for Canada	1,290	594

National Museums of Canada—*Concluded*

SCHEDULE OF OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

SCHEDULE 2

	1987	1986
Personnel costs	50,880	44,876
Accommodation	25,873	21,125
Professional and special services	7,588	5,591
Office supplies and equipment	2,856	678
Travel	2,519	2,366
Depreciation	2,337	1,955
Protective services	1,844	1,819
Repairs and upkeep of equipment	1,705	1,984
Materials and supplies	1,575	1,372
Rentals	1,060	938
Communications	1,013	1,122
Freight, express and cartage	791	214
Publications	513	888
Purchase of books	397	377
Design and display	368	368
Advertising	255	180
Postage	251	317
Accounting and cheque issue service	122	110
Publishing and Boutiques—Loss (profit) (Schedule 3)	(108)	41
Miscellaneous	11	21
	101,850	86,342

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

SCHEDULE 3

	1987	1986
Sales		
Publishing	426	166
Boutiques	1,035	810
	1,461	976
Cost of sales		
Publishing	699	435
Boutiques	654	582
	1,353	1,017
Profit (loss)	108	(41)

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statements, unless indicated otherwise.

The Council's finance branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements of the Council have evolved over the years to meet changing conditions and requirements. One area of heightened activity this past year has been that of cash management. The Council's finance branch, in conjunction with the central agencies, has undertaken a program to improve cash management practices and in so doing is examining ways to accelerate the collection of monies and conversely, ensure that payments of invoices are not made earlier than required.

Towards this end, systems have been modified to accommodate the Government's new payment on due date policy. A project to redevelop and upgrade the existing automated accounts receivable system was initiated with the view to improve account management and speed up the collection process. The new system was operational in June 1987. A second project, introducing the acceptance of credit cards as a means of paying for NRC products and services has commenced in October 1986.

Approved by:

President
L. KERWIN

Comptroller
J. K. PULFER

August 4, 1987

RECONCILIATION OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	439,443,565	443,548,008
Add: non-tax revenue	1,415,681	1,472,835
Less: services provided without charge by the Council and other Government departments	28,000,000	28,000,000
Use of appropriations (Note 3)	412,859,246	417,020,843

The notes to the statement of operations are also an integral part of this statement.

National Research Council of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act	2,593,000	1,969,000
International affiliations	585,974	500,217
	3,178,974	2,469,217
Contributions		
Assistance to industry	66,842,308	66,505,462
TRIUMF project	26,092,846	26,715,000
Energy projects	5,526,420	13,504,994
Other	3,594,298	1,307,394
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,602,030	2,424,565
	107,836,876	112,926,632
Capital		
Space Science Program	22,633,575	16,494,725
Minor capital expenditures	20,766,188	15,556,694
Biotechnology Research Institute	10,335,936	19,231,215
Major Capital Replacement Program	7,208,381	6,272,678
Other	5,432,800	8,478,777
Institute for Manufacturing Technology	1,004,970	7,864,823
Advanced Teleoperator System	598,058	2,453,086
Capital expenditure—Energy		436,000
	67,979,908	76,787,998
Operations		
Salaries and employee benefits	136,604,593	131,788,689
Termination benefits	10,480,454	1,002,279
Utilities, materials and supplies	33,715,080	30,861,109
Rentals	30,179,138	29,147,012
Professional and special services	19,080,351	22,892,100
Transportation and communications	7,360,574	6,315,529
Information	4,212,318	3,483,860
Other	203	12,386
	241,632,711	225,502,964
Administration		
Salaries and employee benefits	22,838,086	22,000,599
Termination benefits	2,256,882	115,485
Utilities, materials and supplies	7,604,640	7,479,897
Transportation and communications	5,204,209	5,212,362
Rentals	4,844,189	3,442,560
Professional and special services	4,787,726	6,305,661
Information	86,664	217,902
Other	17,687	18,738
	47,640,083	44,793,204
	465,089,578	460,010,798
Revenue		
Revenue credited to the vote		
Service fees	15,468,085	11,890,437
Transfer from previous years' Special Funds	4,980,000	
Sales of publications	3,782,247	3,099,518
	24,230,332	14,989,955
Non-tax revenue		
Refunds of previous years' expenditure	1,364,962	1,415,758
Other	50,719	57,077
	25,646,013	16,462,790
Net cost of operations (Note 3)	439,443,565	443,548,008

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and purpose

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

3. Parliamentary appropriations

	1987			1986
	Gross	Credits	Net	Net
	$	$	$	$
Vote 10	240,332,075	23,553,332	216,778,743	219,273,000
Lapsed	(131,281)		131,281	12,295,213
	240,200,794	23,553,332	216,647,462	206,977,787
Vote 15	67,573,000	210,000	67,363,000	90,300,000
Lapsed	(406,908)	(467,000)	60,092	13,589,576
	67,979,908	677,000	67,302,908	76,710,424
Vote 20	110,918,000		110,918,000	115,217,000
Lapsed	3,081,124		3,081,124	2,290,368
	107,836,876		107,836,876	112,926,632
Statutory contributions to employee benefits	21,072,000		21,072,000	20,406,000
Total use of appropriations	437,089,578	24,230,332	412,859,246	417,020,843
Add: services provided without charge by the Council and other Government departments	28,000,000		28,000,000	28,000,000
Less: non-tax revenue		(1,415,681)	1,415,681	1,472,835
Net cost of operations	465,089,578	25,646,013	439,443,565	443,548,008

In the current year, Vote structure has changed from Vote 5 to 10, Vote 10 to 15 and Vote 15 to 20. The previous year's Vote 20—Scientific and Technical Information program has been included in the Votes for Scientific and Industrial Research Program. The result is that Vote 10 increased from $187,164,209 to $206,977,787; Vote 15 from $76,518,103 to $76,710,424; Vote 20 from $112,848,632 to $112,926,632 and statutory contribution to employee benefits in Scientific and Industrial Research Program from $19,231,000 to $20,406,000.

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1987	1986
	$	$
Current:		
Outside parties	1,131,698	716,599
Government of Canada	3,981	3,616
	1,135,679	720,215

5. Trust accounts

The Council keeps in trust monies received from the Canadian Biological Society, the Shanghai Institute of Cell Biology, Atomic Energy of Canada Limited and Diacel Chemical Industries Ltd.

	1987	1986
	$	$
Balance, beginning of year	63,587	24,999
Payments made	13,140	43,866
Monies received	218,252	82,454
Balance, end of year	268,699	63,587

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $297,108.

7. Contractual obligations

The Council has commenced capital expenditure programs aggregating $113,351,000 ($8,877,000 in 1987-88, $2,862,000 in 1988-89) for the modernization and extension to its laboratories and modernization of its computer equipment. To March 31, 1987 the Council has spent $101,612,000 on the programs.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Council's Directorate of finance and administration develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

GILLES JULIEN
Treasurer

FRED TURNER
Comptroller

June 30, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	320,323,781	310,751,654
Add: non-tax revenue	667,315	550,689
Less: services provided without charge by Government departments	1,199,380	1,105,728
Use of appropriations (Note 3)	319,791,716	310,196,615

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986 (Note 7)
	$	$
Expenditure		
Grants and scholarships (Schedule I)		
Research base	196,430,470	188,475,593
Scholarships and fellowships	54,176,386	55,024,074
Targeted research	49,821,553	44,546,225
General research support and other activities	7,636,214	10,929,972
	308,064,623	298,975,864
Operating		
General administration		
Salaries	4,800,079	4,675,419
Employee benefits	773,000	749,000
Termination benefits	146,401	109,090
	5,719,480	5,533,509
Professional and special services	2,157,904	2,079,393
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,199,380	1,105,728
Travel, transportation and communications	576,602	526,896
Information	522,088	654,735
Computer, furniture and other equipment	424,244	369,646
Rentals	389,874	240,735
Equipment repair and maintenance	241,279	154,052
Office supplies	155,366	173,754
	11,386,217	10,838,448
Council and its committees		
Travel, transportation and communications	1,280,005	1,174,602
Honoraria, professional and special services	251,216	299,849
Office supplies, rentals and information	9,035	13,580
	1,540,256	1,488,031
	12,926,473	12,326,479
	320,991,096	311,302,343
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure	667,315	550,689
Net cost of operations (Note 3)	320,323,781	310,751,654

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

A. W. MAY
President

GILLES JULIEN
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule B to the Financial Administration Act. Its objective is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering. The Council's grants and scholarships and operating expenditure are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure as disbursed. All other expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge from Government departments and agencies are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

3. Parliamentary appropriations

	1987	1986
	$	$
Science and Technology		
Vote 25	12,273,000	11,259,000
Transferred to Vote 30	836,000	
Lapsed	482,907	787,249
	10,954,093	10,471,751
Vote 30	307,232,500	299,654,000
Transferred from Vote 25	836,000	
Lapsed	3,877	678,136
	308,064,623	298,975,864
Statutory contributions to employee benefit plans	773,000	749,000
Total use of appropriations	319,791,716	310,196,615
Add: services provided without charge by Government departments and agencies	1,199,380	1,105,728
Less: non-tax revenue	667,315	550,689
Net cost of operations	320,323,781	310,751,654

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

4. Commitments

As at year end, the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	March 31	
	1987	1986
	(in millions of dollars)	
Year of payment		
1986-87		273.5
1987-88	294.9	147.9
1988-89	160.4	71.9
1989-90	73.5	9.3
1990-91	10.0	3.4
1991-92	1.7	
	540.5	506.0

5. Grants and scholarships administered and disbursed for Government departments, agencies and organizations outside the Government

Grants and scholarships administered and disbursed by the Council on behalf of Government departments, agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1987	1986
	$	$
Balance, beginning of year	108,761	83,006
Funds received	582,206	491,166
	690,967	574,172
Less: current year disbursements	395,915	465,411
Balance, end of year, represented by deposit with Receiver General for Canada	295,052	108,761

6. Donation trust fund

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1987	1986
	$	$
Balance, beginning of year	31,050	21,050
Donations received	30,150	10,000
	61,200	31,050
Less: current year disbursements	28,580	
Balance, end of year, represented by deposit with Receiver General for Canada	32,620	31,050

7. Comparative figures

The amounts for grants and scholarships for 1986 presented for comparative purposes have been restated to conform to the 1987 presentation.

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE I

	1987	1986 (Note 7)
	$	$
Research base		
Operating grants	151,195,964	151,753,001
Collaborative research initiatives	10,138,484	7,609,470
Equipment grants	25,415,758	19,668,817
Infrastructure grants	9,680,264	9,444,305
	196,430,470	188,475,593
Scholarships and fellowships		
Undergraduate research awards	7,257,793	7,463,244
Postgraduate scholarships	29,481,363	30,443,843
Research fellowships	17,437,230	17,116,987
	54,176,386	55,024,074
Targeted research		
Strategic grants	31,963,856	32,480,790
University-industry programs	17,857,697	12,065,435
	49,821,553	44,546,225
General research support and other activities		
General research grants	1,974,445	6,170,220
International activities	869,530	880,263
Other general support	4,792,239	3,879,489
	7,636,214	10,929,972
Total	308,064,623	298,975,864

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE II

	1987	1986
	$	$
Visiting fellowships		
Agriculture Canada	1,206,667	1,228,203
Energy, Mines and Resources Canada	1,082,080	841,598
Fisheries and Oceans Canada	815,054	881,233
National Research Council Canada	451,111	564,005
National Defence	321,267	305,464
Environment Canada	315,379	446,262
Health and Welfare Canada	228,415	232,300
Communications Canada	146,364	95,635
Atomic Energy of Canada Limited	89,933	165,110
	4,656,270	4,759,810
NATO science fellowships		
North Atlantic Treaty Organization	305,982	300,301
CIDA/NSERC research associateships		
Canadian International Development Agency	226,360	244,967
Studentships		
Environment Canada		62,000
Postgraduate fellowships in meteorology and atmospheric sciences		
Environment Canada		58,000
Total	5,188,612	5,425,078

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit and review committee of the Council.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Council's Directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations and the notes have been examined by the Auditor General, his role being to express an informed opinion as to whether this Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statements of the Council have evolved over the years to meet changing conditions. Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

FERN CASEY
Director of Finance

STUART SMITH
Chairman

June 29, 1987

RECONCILIATION OF USE OF APPROPRIATIONS MARCH 31, 1987

	1987 $	1986 $
Net cost of operations	3,119,682	4,803,498
Add: non-tax revenue		143
Less: services provided without charge by Government departments	494,174	501,677
Use of appropriations (Note 3)	2,625,508	4,301,964

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND THE
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Science Council of Canada for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

Science Council of Canada—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure		
Salaries and employee benefits	1,719,395	2,530,470
Employee termination benefits (Note 4)	25,769	687,960
Accommodation	461,894	449,981
Professional and special services	365,014	463,174
Publication of reports and studies	134,476	141,042
Council members' expenditures	130,619	149,853
Communications	92,704	106,497
Travel and removal	68,018	75,008
Office stationery and supplies	49,738	60,960
Repair of office furniture and equipment	29,169	33,627
Miscellaneous	22,433	37,471
Rental of equipment	16,163	48,090
Office furniture and equipment	4,290	19,508
	3,119,682	4,803,641
Revenue		
Non-tax revenue		
Refunds of previous years' expenditure		143
Net cost of operations (Note 3)	3,119,682	4,803,498

The accompanying notes are an integral part of this statement.

Approved:

FERN CASEY
Director of Finance

STUART SMITH
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

3. Parliamentary appropriations

	1987	1986
	$	$
Ministry of State for Science and Technology		
Vote 35	2,388,000	4,583,000
Supplemented by Treasury Board		
Vote 5	13,000	
Vote 10	3,600	4,862
	2,404,600	4,587,862
Lapsed	1,092	698,898
	2,403,508	3,888,964
Statutory contributions to employee benefit plans	222,000	413,000
Total use of appropriations	2,625,508	4,301,964
Add: services provided without charge by Government departments	494,174	501,677
Less: non-tax revenue		143
Net cost of operations	3,119,682	4,803,498

4. Employee termination benefits

In 1985-86, the Council spent $687,960 on employee termination benefits, which included payments to 27 employees under Treasury Board's early retirement program and under the Council's offer to laid-off employees. The 1986-87 expenditure of $25,769 represents retroactive pay increases on amounts paid to the terminated employees in 1985-86.

5. Bequest of Claudia de Hueck

In 1986-87, the Council received a bequest from Mrs. Claudia de Hueck to be used to promote the study of humanities, as the Council may see fit, and for educational purposes generally. The transactions relating to this account, which are not included in the statement of operations, are as follows:

	1987
	$
Principal received during the year	325,545
Interest received during the year	20,340
	345,885
Disbursements made during the year	
Balance, end of year, represented by deposit with Receiver General for Canada	345,885

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the audit and review committee of the Council.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with these financial statements, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of an internal audit program. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by the Council:

P. OSBORNE
Director, Financial and Administrative Services

G. BOULIANE
Treasurer

June 25, 1987

RECONCILIATION OF USE OF APPROPRIATIONS
MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	69,826,000	63,028,000
Add: non-tax revenue	756,000	635,000
Less: services provided without charge by Government departments	737,000	453,000
Use of appropriations (Note 3)	69,845,000	63,210,000

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
SECRETARY OF STATE OF CANADA

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Council for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 25, 1987

Social Sciences and Humanities Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Expenditure		
Grants		
Fellowships	23,571	19,697
Research grants	17,290	17,220
Strategic grants	7,835	7,092
Research communication grants	7,161	6,215
Negotiated grants	6,749	5,130
International relations grants	1,543	1,230
Special grants	235	611
Jules and Gabrielle Léger fellowship	40	39
	64,424	57,234
Operations		
Salaries and employee benefits	2,715	2,807
Employee termination benefits	11	108
Accommodation	432	256
Expenditure for Council and its committees	401	520
Professional and special services	219	243
Material and supplies	163	211
Acquisition of office furniture and equipment	151	165
Communications and travel	126	127
Postage and freight	70	80
Advertising and publication	62	65
Rental of facilities and equipment	61	58
Repairs and maintenance	6	29
	4,417	4,669
Administration		
Salaries and employee benefits	1,236	1,269
Employee termination benefits	24	24
Accommodation	203	115
Acquisition of office furniture and equipment	68	63
Material and supplies	55	48
Professional and special services	54	125
Communications and travel	34	32
Postage and freight	31	36
Rental of facilities and equipment	28	27
Repairs and maintenance	8	21
	1,741	1,760
	70,582	63,663
Non-tax revenue		
Refunds of previous years' expenditure	756	635
Net cost of operations (Note 3)	69,826	63,028

The accompanying notes are an integral part of this statement.

Approved by the Council:

W. E. TAYLOR
President

G. BOULIANE
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditure are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's Payables At Year End accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1987—*Concluded*

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	Grants		Operating expenditure	
	1987	1986	1987	1986
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 25 (45 in 86)	57,524	54,624		
Vote 20 (40 in 86)			5,698	5,762
Supplementary Estimates (A)	6,300			
Supplementary Estimates (C)	600	2,900	(600)	
Contributions to employee benefit plans			542	546
	64,424	57,524	5,640	6,308
Amounts lapsed				
Amount not used		(290)	(79)	(265)
Reserve allotment			(140)	(67)
Total use of appropriations	64,424	57,234	5,421	5,976
Add: services provided by Government departments			737	453
Deduct: non-tax revenue			(756)	(635)
Net cost of operations	64,424	57,234	5,402	5,794

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $148,530 (1986—$77,059) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1987	1986
	(in thousands of dollars)	
Balance, beginning of year	295	312
Add—Interest received	22	27
Less—Fellowships paid	(27)	(44)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	290	295

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, are as follows:

	1987	1986
	(in thousands of dollars)	
Balance, beginning of year	41	25
Add—Donation received	13	25
—Interest received	2	3
Less—Fellowships paid	(38)	(12)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	18	41

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards approved prior to March 31, 1987 are payable as follows:

	(in millions of dollars)
1988	56.9
1989	15.0
Subsequent years	7.6
	79.5

The Director, The Veterans' Land Act

THE DIRECTOR, THE VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

These financial statements were prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and that the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statements, unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsability, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the statement of operations for the months ended March 31, 1987 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

MICHEL LEULLIER
Secretary

FERNAND TREMBLAY
Chairman

June 23, 1987

RECONCILIATION OF USE OF APPROPRIATION
MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	2,298,966	2,766,463
Add: non-tax revenue	37,280	14,870
Less: services provided without charge by a Government department	4,600	4,600
contributions to employee benefit plans—Statutory vote of the Parks Canada Program	81,182	
Use of appropriation	2,250,464	2,776,733

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE MINISTER OF THE ENVIRONMENT

I have examined the statement of operations of The National Battlefields Commission for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Commission for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the statement of operations applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 26, 1987

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditures		
Ex-gratia payments (Note 7)	660,865	989,943
Operations		
Salaries and benefits	687,260	969,200
Employee termination benefits	10,279	3,783
Professional services	245,553	247,625
Maintenance	149,268	31,823
Utilities, materials and supplies	131,900	153,179
Fixed assets	121,226	47,956
Information	39,136	10,467
Rentals	34,643	34,039
Transportation and communications	15,701	20,994
	1,434,966	1,519,066
Administration		
Salaries and benefits	188,242	198,783
Professional services	47,573	68,941
Accounting services provided without charge by a Government department	4,600	4,600
	240,415	272,324
Total expenditures	2,336,246	2,781,333
Non-tax revenue		
Fines and penalties (Note 8)	16,699	10,365
Sale of equipment and supplies	14,294	
Miscellaneous	6,287	4,505
	37,280	14,870
Net cost of operations (Note 3)	2,298,966	2,766,463

The accompanying notes are an integral part of this statement.

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

The National Battlefields Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

The Commission is a departmental corporation named in Schedule B to the Financial Administration Act.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of fixed assets, supplies and small tools are charged to operating expenditures in the year of purchase.

(c) Expenditures include estimated amounts for services provided without charge by a Government department.

(d) Receipts are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Parliamentary appropriation

	1987	1986
	$	$
National Battlefields Commission—Operating expenditures		
Vote 30	2,332,000	2,909,000
Lapsed	(81,536)	(132,267)
Use of appropriation	2,250,464	2,776,733
Add: services provided without charge by a Government department	4,600	4,600
contributions to employee benefit plans—Statutory vote of the Parks Canada Program	81,182	
Less: non-tax revenue	(37,280)	(14,870)
Net cost of operations	2,298,966	2,766,463

4. Supplies inventory

As at March 31, 1987, the supplies inventory held by the Commission was valued at $37,352 ($48,620 at March 31, 1986). The value of the inventory has been established using the weighted average cost method.

5. Fixed assets

The cost of fixed assets under the responsibility of the Commission is as follows:

	March 31, 1986	Additions	Disposals	March 31, 1987
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	1,011,284	18,147		1,029,431
Buildings	299,936	56,373		356,309
Equipment	876,078	46,706	57,976	864,808
	2,912,008	121,226	57,976	2,975,258

6. Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1987, the balance of this special fund amounts to $132,041 ($122,760 as at March 31, 1986) and is on deposit with the Receiver General for Canada. Interest earned during the year then ended amounted to $9,281 ($12,020 in 1986).

7. Ex-gratia payments

It has been decided to retain the exemption from grants in lieu of real estate taxes on federally owned park land in urban areas contained in the Municipal Grants Act. To compensate for the cessation of grants previously paid, the Treasury Board has approved ex-gratia payments corresponding to the 1985 municipal taxes for the year 1985-86, no more than $^{2}/_{3}$ of those taxes for the year 1986-87 and no more than $^{1}/_{3}$ of those taxes for the year 1987-88, with payments to cease thereafter.

8. Fines and penalties

For part of the year, fines and penalties levied for violations on the territory of the Commission were remitted by the courts directly to the Department of Justice and deposited into the Consolidated Revenue Fund. Amounts thus remitted but not accounted for by the Commission for the year ended March 31, 1987 totalled $7,608.

9. Contractual obligation

In the course of its activities, the Commission has entered into a maintenance contract for the fiscal year 1987-88 for an amount of $117,122.

10. Contingent liabilities

In connection with its operations, the Commission is the defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Commission.

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products board

MANAGEMENT REPORT

In connection with the recording of financial transactions in the Accounts of Canada and the reporting of financial information to be included in the Public Accounts, relating to Agricultural Products Board for the year ended March 31, 1987, we make the following representations, based on the best of our knowledge and belief.

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The responsibility for the integrity and objectivity of data in these financial statements rest with the Board.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements are based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statements, unless indicated otherwise.

The Board maintains systems of financial management and internal control. Transactions are executed in our opinion, in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

September 21, 1987

RECONCILIATION OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	499,298	(901,300)
Add: revenue credited to non-tax revenue	4,710,316	9,136,660
Less: services provided without charge by Government departments	19,280	15,579
Use of appropriations (Note 6)	5,190,334	8,219,781

The notes to the statement of operations are also an integral part of this statement.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure		
Commodity purchases		
Grapes	5,107,683	8,157,459
Corn		9,196
	5,107,683	8,166,655
Administration	101,931	68,705
	5,209,614	8,235,360
Revenue		
Non-tax revenue		
Sale of commodities		
Grapes	4,123,716	6,800,898
Raspberries	244,140	482,302
Peaches		332,196
Pears		575,524
Canned vegetables	225,000	225,000
Processed fruits	75,000	75,000
Corn		645,740
Refund of previous year expenditure	42,460	
	4,710,316	9,136,660
Net cost of operations	499,298	(901,300)

The notes numbered 1 through 8 of the audited financial statements are the same for this statement. They must be considered then as an integral part of this statement.

RECONCILIATION OF NET COST OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations on the accrual basis of accounting	2,529,623	8,089,816
Less: decrease in inventories		7,401,051
increase in accrued revenues	2,063,155	1,590,065
	466,468	(901,300)
Add: increase in inventories	32,830	
Net cost of operations	499,298	(901,300)

Agricultural Products Board—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1987 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its equity for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

As explained in Note 3, the Board has entered into an agreement requiring that an agent provide a trust account in a chartered bank for the receipt and disbursement of funds received from the Board and of funds received from the sale of surplus products in respect of the Surplus 1986 Ontario Grapes Program. An amount of $4,360,000, recorded as a use of parliamentary appropriation by the Board, was deposited in this trust account and disbursed for purposes of the Program. A further $1,104,251 comprising proceeds from the sale of surplus products, refunds of processing costs and interest was also deposited to this account. Of this latter amount, $914,939 was later disbursed from the trust account for purposes of the Program. The Agricultural Products Board Act requires that all expenditures for the purposes of the Act be paid out of moneys appropriated by Parliament. The Financial Administration Act requires that public money be deposited to the credit of the Receiver General.

In my opinion, because the Board has entered into an agreement which resulted in a trust account being maintained for the receipt and disbursement of public money and moneys appropriated by Parliament as described in the preceding paragraph, the related transactions of the Board that have come to my notice during my examination of the financial statements have not been in accordance with the Appropriation Acts Nos. 1 and 2 (1986-87), the Financial Administration Act and regulations and the Agricultural Products Board Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 17, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987 $	1986 $	LIABILITIES AND EQUITY	1987 $	1986 $
Current			Accounts payable	1,078,733	51,076
Cash held by agent (Note 3)	189,312		Equity of Canada	5,807,800	7,838,125
Accounts and notes receivable					
—Government of Canada		51,076			
—Current portion of long-term notes	300,000	300,000			
—Province of Ontario	386,595	894,119			
—Trade	1,043,772	1,509,620			
Inventories (Note 4)	3,741,332	3,699,535			
	5,661,011	6,454,350			
Long-term					
Notes receivable (Note 5)	1,225,522	1,434,851			
	6,886,533	7,889,201		6,886,533	7,889,201

Approved:

A. E. PROULX
Secretary-Manager

GILLES LAVOIE
Chairman

Agricultural Products Board—*Concluded*

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Equity at beginning of the year	7,838,125	16,829,241
Loss for the year	(2,529,623)	(8,089,816)
Services provided by Government departments without charge	19,280	15,579
Parliamentary appropriation used (Note 6)	5,190,334	8,219,781
Receipts remitted to the Consolidated Revenue Fund	(4,710,316)	(9,136,660)
Equity at end of the year	5,807,800	7,838,125

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987			1986
	Sales	Cost of sales	Loss	Loss
	$	$	$	$
Trading operations (Notes 3 and 4):				
Grapes and grape products	3,760,237	8,498,370	4,738,133	6,210,028
Raspberry concentrate	244,140	244,140		2,396,521
Corn				4,592
	4,004,377	8,742,510		
Loss on sales			4,738,133	8,611,141
Recovery of loss on grape product sales from the Province of Ontario			(2,157,424)	(495,308)
Interest earned			(153,017)	(128,346)
Bad debts written off				33,624
Loss from operations			2,427,692	8,021,111
Administrative expenses			101,931	68,705
Loss for the year			2,529,623	8,089,816

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and objective

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and net realizable value.

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity and Note 3.

3. Moneys administered in trust

On November 15, 1986, the Board entered into an agreement with The Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and a trust account in a chartered bank for the receipt and disbursement of funds received from the Board, funds from the sale of surplus products and funds received from the Province of Ontario in respect of the Surplus 1986 Ontario Grapes Program. An amount of $4,360,000, recorded as a use of parliamentary appropriation by the Board, was deposited in this trust account as well as $1,793,000 from the Province. A further $1,104,251 comprising proceeds from the sale of surplus products, refunds of processing costs and interest was also deposited to this account. Of this latter amount, $914,939 was later disbursed from the trust account for purposes of the Program.

The Surplus 1986 Ontario Grapes Program comprised substantially all of the operations of the Board for the year ended March 31, 1987.

4. Inventories

	1987		1986	
	Net realizable value	Write-down	Net realizable value	Write-down
	$	$	$	$
Grape products	3,741,332	2,993,530	3,455,395	1,151,472
Raspberry concentrate			244,140	2,400,000
	3,741,332	2,993,530	3,699,535	3,551,472

The write-down of inventories to reflect their net realizable value has been charged to cost of sales in the statement of operations.

5. Long-term notes receivable

Date of maturity	Interest terms	1987	1986
		$	$
May 4, 1988	Commercial bank prime per annum, non-compounding	450,000	525,000
December 31, 1992		775,522	909,851
		1,225,522	1,434,851

6. Use of parliamentary appropriation

	1987	1986
	$	$
Expenditure		
Purchases, processing and carrying charges		
Grapes	5,107,683	8,157,459
Corn		9,196
	5,107,683	8,166,655
Administration	101,931	68,705
Less: services provided by Government departments without charge	(19,280)	(15,579)
Total expenditure financed from parliamentary appropriation—Department of Agriculture Vote 5	5,190,334	8,219,781

7. Losses in excess of the amount authorized

The Board has incurred losses to March 31, 1987 of $2.8 million in excess of the maximum amount authorized by Governor in Council in respect of the Surplus 1984 Ontario Grapes Program. The Board will seek Governor in Council approval for losses incurred in excess of the maximum amount originally approved (see Note 8).

8. Subsequent event

On August 20, 1987, Governor in Council authority (PC 1987—1/1787) was received for additional losses on the Surplus 1984 Ontario Grapes Program bringing the total authorized losses for this Program to $5.85 million.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

These financial statements were prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the Queen Elizabeth II Canadian Research Fund Act and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

These financial statements have been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in its entirety, present fairly, in conformity with stated accounting policies, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 30, 1987

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1987 and the statements of operations and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 22, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Cash	1,953	9,937	Provision for scientist awards		37,500
Investment in Government of Canada securities (Note 4)	329,196	346,702	BALANCE OF FUND		
Accrued interest	28,337	15,953	Balance at end of the year	359,486	335,092
	359,486	372,592		359,486	372,592

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Continued*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Interest income	30,892	32,989
Gain on sale of Government of Canada securities		1,850
	30,892	34,839
Expenses		
Visiting Professorships (Note 3)	5,018	
Lecturer fees	1,476	1,442
Other	4	7
	6,498	1,449
Excess of revenue over expenses for the year	24,394	33,390
Balance of Fund at beginning of the year	335,092	301,702
Balance of Fund at end of the year	359,486	335,092

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Excess of revenue over expenses for the year	24,394	33,390
Increase in accrued interest	(12,384)	(11,229)
Payment of scientist awards	(37,500)	(50,000)
	(25,490)	(27,839)
Investing activities		
Sale of Government of Canada securities	422,565	326,267
Purchase of Government of Canada securities	(405,059)	(296,900)
	17,506	29,367
Increase (decrease) in cash	(7,984)	1,528
Cash at beginning of the year	9,937	8,409
Cash at end of the year	1,953	9,937

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

2. Accounting policies

Revenue from, and investment in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized as revenue when the securities are sold. Interest income is recorded on an accrual basis.

Scientist awards and other expenses

Scientist awards are provided for in the year the awards are approved. Any subsequent increase or decrease in an award is accounted for in the year the increase or decrease is approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received. Other expenses are recorded on an accrual basis.

Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985, a decision was taken not to offer any new scientist awards for the time being. At the same meeting, the Board approved the establishment of a Lectureship award, to be known as the Queen Elizabeth II Visiting Professorships, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen the departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

4. Investment in Government of Canada securities

	1987			1986		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	$	$	$	$	$	$
Government of Canada bonds	150,000	138,000	147,938	150,000	138,000	144,750
Government of Canada treasury bills	10,000	9,897	9,900	30,000	29,356	29,929
Government of Canada residuals	259,500	181,299	213,132	234,000	179,346	197,691
	419,500	329,196	370,970	414,000	346,702	372,370

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1987 bear interest at rates ranging from 6.35% to 10.67% a year. Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

5. Changes in financial statement presentation

The format of the statement of changes in financial position has been changed in 1987 to comply to current standards of statement presentation.

Figures for 1986, presented for comparative purposes, have been restated to conform to the 1987 presentation.

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in the financial statements rests with the management of the Commission.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statements, unless indicated otherwise.

The Department of Agriculture's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Commission also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Commission's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

The accounting system and financial statements of the Commission have evolved over the years to meet changing conditions.

Approved by:

GEORGE G. LEITH
Chief Commissioner

R. KULLMAN
Senior financial officer

June 26, 1987

RECONCILIATION OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Net cost of operations	227,982	6,333,400
Add: revenue credited to non-tax revenue	43,783,106	32,712,981
Less: services provided without charge by Government departments	932,000	742,000
Use of appropriations (Note 4)	43,079,088	38,304,381

The notes to the statement of operations are also an integral part of this statement.

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1987 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1987

Canadian Grain Commission—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure (Schedule)		
Grants and contributions	421,395	3,400
Operations		
Salaries and employee benefits	33,167,240	28,506,752
Employee termination payments	268,602	432,973
Accommodation—Public Works Canada	2,005,877	1,887,237
Furniture and equipment	1,579,396	2,406,687
Travel and relocation	1,221,963	1,223,436
Utilities, materials and supplies	671,692	570,055
Facilities construction	477,800	176,365
Professional and special services	308,214	347,040
Telecommunications	288,482	217,888
Postage, freight and cartage	257,920	264,521
Equipment repair	236,625	213,023
Publications issued	150,463	125,320
Other rentals	131,974	175,838
Other	48,591	31,737
Financial Management Information System	17,763	
Employee Assistance Program	12,090	
	40,844,692	36,578,872
Administration		
Salaries and employee benefits	1,814,567	1,603,349
Employee termination payments	174,982	141,384
Travel and relocation	168,554	89,258
Accommodation—Public Works Canada	159,437	162,869
Postage, freight and cartage	84,996	82,118
Materials and supplies	75,131	49,258
Telecommunications	58,914	105,710
Furniture and equipment	33,685	71,624
Publications issued	26,547	37,059
Professional services	25,251	31,029
Other	23,159	18,027
Facilities construction	22,912	
Financial Management Information System	1,337	
Employee Assistance Program	910	
	2,670,382	2,391,685
	43,936,469	38,973,957
Non-tax revenue (Schedule)		
Service fees	43,544,417	32,487,131
Licenses	143,755	120,358
Proceeds from sales	75,573	64,159
Refunds of previous years' expenditure	15,858	37,011
Other	3,503	4,322
	43,783,106	32,712,981
Supervision of the Grain Futures Act	74,619	72,424
Net cost of operations (Note 4)	227,982	6,333,400

The accompanying schedule and notes are an integral part of this statement.

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1987

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the Canadian Grain Act.

Financial Administration Act
Grain Futures Act
Weights and Measures Act
Western Grain Stabilization Act
Western Grain Transportation Act

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Expenditure is recorded on the accrual basis for all goods and services received and/or performed up to March 31, 1987, with the exception of termination payments and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Changes in financial statement presentation

The financial statement presentation has been changed to reflect the costs related to the supervision of the Grain Futures Act and employee termination payments.

Figures for 1986, presented for comparative purposes, have been restated to conform to the 1987 presentation.

Canadian Grain Commission—*Concluded*

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1987—*Concluded*

4. Parliamentary appropriations

	1987	1986
	$	$
Department of Agriculture		
Vote 35 (Vote 50, 1985-86)—		
Program expenditure and contributions	43,311,000	42,256,000
Less: Supplementary Estimates	3,737,000	
Amount lapsed	1,587,912	8,855,619
	37,986,088	33,400,381
Statutory—Contributions to employee benefit plans	5,093,000	4,904,000
Total use of appropriations	43,079,088	38,304,381
Add: services provided without charge by Government departments	932,000	742,000
Less: revenue credited to non-tax revenue	43,783,106	32,712,981
Net cost of operations	227,982	6,333,400

5. Accounts receivable

As at March 31, 1987, accounts receivable from outside parties for services provided by the Commission were $4,078,239 (1986—$3,338,463).

6. Lease commitments

Lease commitments under operating leases with terms of more than one year total $11,452,354. The future aggregate minimum lease payments to Public Works Canada by fiscal year are as follows:

	$
1988	2,428,797
1989	2,371,309
1990	2,261,087
1991	2,233,964
1992 and on	2,157,197

7. Contingent liabilities

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission.

The Commission was given notice of a statement of claim that names the Commission as one of several Government departments who allegedly were negligent in the manner of testing of toxins contained in the winter wheat crops of 1980. Damages are claimed for storage costs and transportation costs incurred by reason of the alleged negligence.

In the opinion of management and legal counsel the losses, if any, cannot be determined at this time. Accordingly, no provision has been made in the accounts of the Commission.

NET COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE

	Inspection	Weighing	Statistics	Research	Administration	Total	
						1987	1986
	$	$	$	$	$	$	$
Expenditure							
Grants and contributions		416,784		4,611		421,395	3,400
Operating	20,091,284	9,519,931	4,389,685	6,843,792	2,670,382	43,515,074	38,970,557
	20,091,284	9,936,715	4,389,685	6,848,403	2,670,382	43,936,469	38,973,957
Revenue							
Service fees	25,980,079	13,974,471	3,579,794		10,073	43,544,417	32,487,131
Licenses			143,755			143,755	120,358
Proceeds from sales	46,477		29,024		72	75,573	64,159
Refunds of previous years' expenditure	2,246	2,936		368	10,308	15,858	37,011
Other	2,784			365	354	3,503	4,322
	26,031,586	13,977,407	3,752,573	733	20,807	43,783,106	32,712 981
Supervision of the Grain Futures Act					74,619	74,619	72,424
Net cost of operations	(5,940,302)	(4,040,692)	637,112	6,847,670	2,724,194	227,982	6,333,400

SECTION 3

1986-87
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

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Page

Remissions of tax, fee or penalty 3.2
Debts, obligations and claims written off or forgiven ... 3.38
Accountable advances not repaid, accounted for or recovered 3.40
Losses of money 3.56

Remissions of tax, fee or penalty

Note: this information is required by Section 17(8) of the Financial Administration Act.

CONSUMER AND CORPORATE AFFAIRS

Partial remission of Trade mark fees:

	$
Alex E MacRae & Co	2,925
Barrigar & Oyen	1,575
Borden & Elliot	1,150
Bourre & Roberge	1,200
Cheadle Bryan Johnson Shanks & Shanks	1,225
North American Van Lines Inc	1,300
Peter E Steinmetz & Associates	1,550
Peterson & Purvis	1,300
Robic Robic & Associates	4,345
Selinger Kozandjan Heller	2,000
Remissions of less than $1,000	8,775
Total Consumer and Corporate Affairs	27,345

ENERGY, MINES AND RESOURCES

Remissions representing taxes payable under the Petroleum and Gas Revenue Tax Act

	$
Husky Oil Operations Limited	36,000,000

National Energy Board

Order respecting the remission of the Transportation Fuel Recovery Charge to Vendors of Aviation Fuel to Foreign Air Carriers Order-in-Council PC 1982—2955 dated September 1982:

	$
Imperial Oil Limited	919,428
Shell Canada Limited	9,266
	928,694
Total Energy, Mines and Resources	36,928,694

NATIONAL DEFENCE

Reimbursement of custom duties and taxes on early repatriation to Canada for Service reasons:

	$
Backlin JA	2,535
Boisvert LR	2,404
Butler RH	2,376
Carrier CPW	2,545
Couturier JJ	1,046
D'Angelo A	1,775
Delaney PR	2,481
Delaney RG	5,750
Dubois JCD	1,151
Fardy WP	4,145
Fowler FM	6,367
Halliwell CR	3,908
MacKenzie GG	4,128
McNaughton RW	1,655
Mailett JA	2,710
Miller GE	1,669
Miller LA	2,953
Mueller HA	1,203
Proulx JM	1,595
Rathbone DM	5,496
Tousignant JJA	1,235
Tremblay JDN	2,015
Valade JA	1,029
Remissions of less than $1,000 (62)	23,323
Total National Defence	85,494

NATIONAL HEALTH AND WELFARE

Remission of the 15 % tax withheld on prize money paid to five National Ice Hockey Federations and to the International Ice Hockey Federation that participated in the 1984 Canada Cup Hockey Tournament:

	$
International Ice Hockey Federation	60,000
Sweden National Ice Hockey Federation	31,500
Union of Soviet Socialist Republic National Ice Hockey Federation	27,750
United States of America National Ice Hockey Federation	25,500
West Germany National Ice Hockey Federation	24,750
Czechoslavakia National Ice Hockey Federation	22,500
Total National Health and Welfare	192,000

NATIONAL REVENUE— CUSTOMS AND EXCISE—

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1986-87 and where in all cases the amount was not less than $25:

	$
113696 Canada Limited	8,396
151472 Canada Limited	6,504
3M Canada Incorporated	30,429
4428090 Ontario Limited	13,328
57284 Man Limited/Phoenix Plastics	1,341
A & A Anderson Tank Service	4,620
A & J Mixing Specialists	2,718
A & M Soil Service Limited	1,274
AAF Canada Limited	12,539
ABC Circle Films	434,248
ABC Entertainment	4,689
ADP Dealer Services Limited	2,690
ADT Security Systems	12,727
AEI Telecommunications	84,774
AES Data	3,591
AIM Electronics Incorporated	28,533
AMF Canada Limited	29,823
ATXT Canada Incorporated	1,040
A Stranger Waits Production Company Limited	3,050
Abbeyford Resources Limited	13,455
ABC Plastics Moulding	16,231
Abco Supply & Service Limited	1,062
Abitibi-Price Incorporated	15,389
Acadia Paper Limited Partnership	1,630
Accent Home Products Limited	67,086
Access Controls Incorporated	1,670
Accessories Outillage Limitée	29,484
Accuracy of Canada Limited	10,472
Acrylon Plastic (MB) 1983 Limited	2,780
Actif de Supreca Incorporée	2,002
Adams Brands Incorporated	1,681
Adanec Dr Bob	20,367
Adcom Electronics Limited	130,130
Adlam Tool & Supply Company	10,609
Adler Richard Ringling Bros	4,217
Adrian Edgen	3,878
Advanced Research Concepts	2,950
AEL Microtel Limited	5,263
Aeronautical Electronics Limited	1,113
After the Promise Productions	6,181
Aida Canada	14,252
Aimco Limited	1,162
Air B C Limited	2,727
Air Canada	26,906

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Air King Limited	11,064
Air Liquid Canada Limited	23,212
Air New Zealand	127,973
Air Ontario Limited	4,924
Air Products	19,198
Aircraft Appliances and Equipment Limited	2,332
Aircraft Propeller Service	2,220
Akron Manufacturing Company	1,030
Alan Dick Incorporated	5,187
Albarrie Canada Limited	1,558
Alberta Government Telephones	1,867
Alberta Research Council	5,327
Albis Canada Incorporated	1,764
Alcan Canada Products Limited	515,051
Algoma Steel Corporation Limited The	21,437
Alias Research Corporation	7,684
All Pro Motor Sports	12,578
All Terrain Drilling Company	1,354
Allan Crawford Associates	305,784
Allen Bradely Canada Limited	27,646
Alliance Movie Corporation	6,995
Allibert Industry Limited	26,871
Allied Chemical Canada Limited	4,856
Allis Chalmers Canada Incorporated	5,108
Alloy Sales Richmond	4,666
Alpha Laval Limited	10,712
Alpha Visuals Incorporated	1,713
Aluminium Company of Canada Limited	2,014
Amdahl Limited	3,231
American Biltrite Canada Limited	1,240
American Can Canada	2,232
American Canadian Tool Limited	13,866
American Drag Boat Association	2,439
American Gothic Films	3,786
American Motors Corporation	48,168
American Re—Insurance Company	9,499
American Standard	1,749
American Sterilizer Canada	5,700
American Tole	1,119
Amerock Incorporated	27,364
Amersham Canada Limited	2,961
Amertek	3,283
Amoco Fabrics Limited	1,118
Ampex Canada Incorporated	59,837
Amphenol Canada Limited	2,286
Analog Deign Memlo Park	15,809
Anchor Industrial Plastics	3,219
Andrew Antenna Company Limited	2,021
Anglo Canadian Scientific	38,455
Angus H H Associates Limited	1,273
Ann Arbor Computer	1,889
Ann of Green Cables Production	19,024
Appleton Mills	31,475
Applied Data Research Canada Limited	1,340
Applied Electronics Limited	60,040
Applied Theory Incorporated	1,938
Applied Web Systems	20,691
Aqua Chem Enterprise Limited	4,543
Aquablast Corporation	7,595
Arab America	4,338
Arctec Canada Limited	3,856
Arctic Transport	17,212
Argus Telecom	16,145
Aries Inspection Services Limited	1,172
Armet Industries	5,776
Armstrong World Industry	68,011
Artic Offshore Limited	191,750
Artic Sciences	13,214
Arvak Management	1,604
Ascenseurs Re-No Limitée	8,112
ASEA Limited	38,972
Ashland Chemicals	1,187
Associated Tube Limited	1,361
Astronaut & Son Productions Limited	6,061
AT&T International Canada Incorporated	56,527
Atelco Incorporated	117,489
Atlantic Alarm Services Limited	3,981
Atlantic Technical Sales	2,541
Atlantic Skyflight Production	15,933
Atlas Copco	1,057
Atlas Polar Company Limited	8,469
Atlas Steel Company Division Rio Algom Limited	2,519
Atmospheric Environment Service	11,563
Atomic Energy of Canada Limited	2,420
ATS Automation Tooling Systems Incorporated	1,079
Auberge Mont-Gabriel	3,554
Audio Visual Staging & Rentals	1,265
Auto Marine Electric Limited	13,004
Auto Process Instruments (CDA) Limited	1,645
Auto-Tech Coatings Limited	1,091
Automated Design Services	1,933
Automated Systems	17,142
Automation Industries CDA Limited	6,704
Automation Machines	30,036
Autone	8,596
Avant Garde Computing Incorporated	2,171
Avis Rent A Car	11,272
Axion Technologies	5,851
Axotec International Incorporated	1,213
Ayerst McKenna and Harrison	14,601
Aymers Medical Incorporated	2,998
B and S Rotary Drilling Corporation	10,209
BF Goodrich Canada Limited	2,320
BBC Brown Boveri Canada	134,075
BCB Electronics Sales Limited	3,091
BFR Industries Limited	5,072
BG Controls Limited	1,186
BMW Canada	8,745
Babcock and Wilcox Industries Limited	130,506
Babe-Winkelman Production	9,001
Babson Brothers Company (Canada) Limited	28,408
Baker Tubular Incorporated	3,320
Banctec Canada Limited	11,985
Bandag Canada Limited	68,527
Bank of Montreal	7,493
Barber Colman of Canada Limited	8,100
Barco Industries Incorporated	1,279
Basf Canada	2,372
Bata Engineering	3,305
Batten Technologies Limited	3,703
Batts John Thomas	14,175
Bauer Industries Limited	4,576
Bay Concrete Products Limited	3,334
Beckers Gene	3,197
Beckley Chet	2,657
Beckman Instruments Incorporated	13,287
Beckwith Design Services	1,328
Bekum Plastics	1,995
Bell Canada	53,716
Bell Northern Research Limited	16,604
Bell Productions	10,274
Bell Total Incorporated	1,117
Beloit Canada Limited	115,147
Bemelux Incorporated	3,140
Bendix Avelex Incorporated	3,430
Bendix Engine Components Limited	2,645
Bendix Heavy Vehicles	4,778
Bendix Safety Restraints Limited	4,988
Beneke Industries Limited	5,839
Berg Chilling Systems	1,449

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Berminghammer Corporation Limited	3,041
Best Theatre Supply Canada Limited	1,736
Bestpipe Incorporated	11,170
Béton St-Paul (Division de Canfarge Limitée)	1,026
Betz Incorporated	4,305
Bicycling Association of British Columbia	6,289
Bill Moeller Associates Incorporated	17,150
Binder Tool and Mold Incorporated	38,432
Bingham International Canada	2,471
Bingham-Willamette Limited	17,150
Binney and Smith Canada Limited	72,743
Biocon Incorporated	16,672
Blackstone Industrial Products Limited	4,450
Bluebird Construction	15,034
BMW Distributors Eastern	8,568
Boardwalk Pictures Limited	5,873
Bob Banner Association	3,202
Bob Schonhoven World Wheels	2,185
Bob Talbot	3,271
Boeing of Canada Limited	5,705
Bogen Division	1,391
Boiler Inspection & Insurance of Canada Company	35,049
Bombardier Incorporated	29,799
Bonar Rosedale Western Limited	2,064
Border Tool & Die	2,014
Borg Warner Chemicals	2,045
Bourdeau Brothers	17,118
Bow Plastics Limited	4,663
Bowater Mersey Paper Company	6,355
Brac Productions	15,718
Bradbury The Company	4,365
Brian Engineering	1,150
Brian Hartlord	9,755
Bristol Aerospace Limited	9,141
British Columbia District Telegraph Company	13,760
British Columbia Hydro and Power Authority	1,729
British Columbia Rail Limited	40,882
British Columbia Telephone Company	96,850
British Gas Corporation	18,331
Broadcast Video System Limited	3,486
Brockway Imco Canada	10,858
Brokenhead Shell Station	3,086
Brooks Film	84,656
Brooks Instrument Division	2,170
Brooks John Canada Limited	6,763
Brosnan Dr Morgan	4,441
Brosses Viking Limited	1,348
Brown Bags Foundry & Machine Company Limited	1,643
Brown Boveri Canada	5,966
Brown Sandy Associates Incorporated	1,349
Bruce Allen Talent	122,384
Bruel and Kjaer Canada	16,590
Bruker Spectro Spin Canada Limited	25,081
Brunswick Lions Gate Lanes	1,578
Buck Construction Incorporated	8,119
Buckhorn Canada Material Handling Products	12,677
Bucyrus-Erie Company of Canada Limited	63,359
Bud Canada	37,249
Buller Films Incorporated	2,889
Burban Controls	1,624
Burcan Industries Limited	2,706
Burke E Porter Machinery	3,605
Burlington Ceramics & Supply Limited	1,738
Burlington Die Casting	1,580
Burning Love Productions Incorporated	1,406
Burroughs Canada	39,529
Burroughs Corporation	5,593
Burroughs Memorex Incorporated	15,751
Butler Polymet	4,480
Bytes & Flights	2,270

	$
Bytown Marine Limited	40,008
C & S Construction	2,918
CAE Electronics Limited	23,296
CIL Industries	24,788
CPF Dualam Limitée	15,178
CRT Corporation	2,492
CA Crosbie Shipping	5,040
CA Pemberton	11,422
CB Engineering Limited	1,817
CD Nova	15,256
CFRB Limited	1,573
CGR Canada Limited	11,640
CIBI Corning Diag	1,096
CIP Incorporée Division des Produits	3,402
CJ Plastics Engineering	2,400
CTS of Canada Limited	1,301
CVL Products	8,481
Cable Tech Wire Company Limited	9,264
Cabledata Limited	1,175
Cableshare Limited	2,486
Cadbury Schweppes Powell Incorporated	14,751
Cadnetix Corporation	18,852
CAE Magnesium Products	1,594
Caisse Enregistreuse Metro	3,541
Calgary Opera	2,084
Calgon Carbon Corporation	4,957
Caltec Scientific Limited	5,248
Calvanaire Industries Limited	6,733
Cambridge Incorporated	9,063
Cambridge Instruments Canada	1,938
Cambridge Medical Instruments	1,259
Camoplast Incorporated	94,176
Campbell Soup Company Limited	15,541
Can Am Instruments	1,955
Can Am Telecommunications	2,545
Can-Am Containers Limited	9,247
Can-Arc Helicopters Limited	4,283
Canacast Incorporated	4,317
Canada Alloy Casting Incorporated	1,760
Canada Investment Castings Incorporated	3,023
Canada Packers	63,269
Canada Systems Group (FST) Limited	1,452
Canada Wire Cable Limited	10,101
Canada's Wonderland Limited	11,064
Canadian ADP	14,224
Canadian ASE Limited	1,579
Canadian Aircraft Products Limited	1,250
Canadian Astronautics Limited	18,417
Canadian Autorama Shows	20,009
Canadian Bank Note Company Limited	2,119
Canadian Broadcasting Corporation	395,789
Canadian Cinegraph	15,440
Canadian Coast Guard	1,123
Canadian Conference of Teamster-Aviation	14,166
Canadian Escalator & Elevator Services	2,525
Canadian Feed Screws Manufacturing Limited	1,998
Canadian Fertilizers Limited	1,050
Canadian Furniture Lighting	3,107
Canadian General Electric Company Limited	151,625
Canadian General Tower Limited	4,626
Canadian Greetings	1,510
Canadian International Grains	1,880
Canadian Linalog Division	5,352
Canadian Liquid Air	59,960
Canadian Marconi	22,239
Canadian National Railways	17,493
Canadian Opera Company	277,172
Canadian Pacific Airlines	83,832
Canadian Pacific Limited	58,667
Canadian Pacific Railways	9,661

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Canadian Performance Distributors	9,386
Canadian Refractories	3,126
Canadian Reynolds Metals Company	8,481
Canadian Security & Intelligence	3,741
Canadian Staging Projects Limited	3,920
Canadian Thermos Limited	72,689
Canadian Timken Limited	3,040
Canadian Totalisator Company	44,075
Canadian Worcester Controls Limited	4,352
Canaport Limited	1,331
Cancom Industries Incorporated	1,643
Cancoppas Limited	4,723
Cangeo Limited	2,728
Cannax Retail Systems Incorporated	2,101
Cannell Films of Canada	21,235
Canon Canada Incorporated	8,283
Canplas Industries Limited	19,571
Canroad Transportation Research Corporation	2,922
Cansica Incorporated	1,205
Cansite Surveys Limited	33,522
Cantech Corporation	2,500
Canviro Consultants Limited	9,248
Capalano Plastics Company Limited	14,914
Capital Records	1,931
Capsule Technology	2,253
Captel	1,198
Capwell Plastics Limited	37,621
Carborundum Environmental Systems Canada Limited	5,485
Carey Canada Incorporated	1,571
Carmody Don Productions	42,632
Carnation Incorporated	2,295
Carratech Incorporated	9,312
Carrier Air Conditioning	3,306
Carrier Canada Limited	31,283
Carrier Eastern Division Carrier Canada Limited	8,912
Carrier Vibrating Equipment (CDA) Limited	8,087
Carrier Western	10,504
Cascade Incorporated	2,210
Casual Import Fairfield	2,137
Caterpillar of Canada Limited	34,846
Cavendish Farms	1,542
CD Johnson & Associates Limited	3,143
Cegep St-Jérome	1,146
Celfort Limited	3,244
Cemar Electro	2,182
Cenquip Limited	3,487
Center Tool and Mould Company Limited	25,680
Central Engineering Company	1,478
Central Stampings	63,793
Central Trust Company	1,469
Centre de recherche Noranda	2,202
Centre de recherche pour la défense	12,605
Cerrillo Morris World Evangelism	2,450
Chadwick Baross Incorporated	17,090
Chalec Products Limited	1,613
Champion Forest Products	24,894
Champion Ship auto RCG TMS Incorporated	147,393
Champlain Product	1,092
Charbonneau Bolduc Longueuil	1,107
Chemagro Limited	2,484
Chemical Leaman Tank Lines Incorporated	16,846
Chesapeak & Ohio Railway	22,799
Chesebrough-Ponds (CDA) Incorporated	1,564
Chesterton AW Company Limited	2,342
Chevron Chemical (Canada) Limited	2,841
Chilliwack Cablenet Limited	2,534
Chip Clip Canada	13,472
Christmas Eve Productions Incorporated	27,400
Christopher Chapmant Limited	2,924
Chrysler Canada Limited	4,242

	$
Chubb Canada	15,579
Chuck Kuhn Photography	1,747
Church of Scientology	7,790
Cimteck Division Bata Industries	1,527
Cincinnati-Milacron Canada Limited	7,488
Cinema Group Incorporated	43,586
Cineplex Odeon Films CDA Incorporated	1,121
Cinewest Entertainment	29,518
Cini Incorporated	6,148
CIP Incorporated	3,338
Circle Productions Limited	4,744
Circo Craft Company	62,016
Circus Vargas	1,444
City of Winnipeg Payroll Department	1,176
Clairol Canada	1,013
Clara Industrial	12,739
Clark Equipment of Canada Limited	7,279
Clay Mill Technical Systems	23,871
Clayton Environmental Consultants Limited	6,204
Clearflo Skimmers Incorporated	4,518
Club House Foods	5,741
Clum Price Canada	14,518
CNCP Telecommunications	3,534
Coastline Hovercraft Systems Incorporated	14,452
Coba Canada Limited	4,961
Cobra Productions	61,638
Coex Containers	4,079
Cold Spring Granite Limited	1,488
Coleco Canada Limited	167,834
Colgate Palmolive Company Limited	3,247
Collingwood Shipyards	2,219
Collins Canada Division	3,775
Colonel Sanders Kentuky Fried Chicken Limited	1,022
Colorgen	1,087
Colortech Incorporated	3,144
Colson Canada Limited	1,622
Columbia Frame Incorporated	15,505
Comark Communications Incorporated	32,067
Combustion Engineering Superheater Limited	12,233
Comco Roots Compressor	2,561
Cominco Limited	12,728
Comixx Incorporated	1,347
Comlink Systems Incorporated	8,385
Commanding Officer Medley Alb	2,856
Commercial Industrial Photography	3,902
Communications Technology Canada Limited	18,015
Compagnie de Pavage d'Asphalte	13,302
Complax Corporation	7,513
Composant JV Canada	19,197
Compugraphic Canada Incorporated	4,582
Computer Assembly Systems Limited	6,035
Computer Association	1,073
Computer Board Repair Depot Limited	3,032
Computer Environmental	1,190
Computer Vision	17,545
Computer Visual Incorporated	9,051
Computrol Ridgefield	1,877
Comtrade Enterprises Limited	4,099
Conag Alignment Products Limited	4,065
Conair Aviation Limited	4,194
Concise Sales Company Limited	3,202
Conco Tellus	11,553
Conlin & Garrett	5,001
Connestoga Rovers	1,296
Consolidated Bathhurst Incorporated	6,154
Consolidated Bottle Company Limited	6,603
Consolidated Concrete Limited	3,863
Construction Canamont Incorporated	66,218
Construction Mica	12,697
Consumers Distributing Company Limited	2,694

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Consumers Imco Incorporated	50,527
Contel Engineering Incorporated	10,585
Contel Executone	2,985
Contest Communications Products Limited	2,384
Continental Can Canada Company	17,867
Continental Industrial Supply & Service	4,767
Contro Valve Equipment	1,056
Control Data Canada Limited	21,623
Control Technologies	3,292
Conus Equipment	7,102
Cooler Corporation	2,916
Cooper Industries (Canada) Limited	15,389
Core-Tech Drilling Equipment Incorporated	1,263
Coro (Canada) Limited	1,137
Coro-Tech Incorporated	1,476
Corporation de l'Opéra de Montréal	79,546
Corporation of the City of Vancouver	8,668
Corunna Drilling Limited	2,296
Corvib Limited	1,599
Corvis Communications Incorporated	26,088
Cosel Canadian Offshore System Engineering Limited	2,614
Coulter Electronic of Canada Limited	20,555
Counterrisk Incorporated	1,760
Crabtree Vickers (CDA) Limited	1,442
Craig Dory Recordings Limited	12,652
Creative Workshop Limited	1,960
Crepescule Productions	13,360
Creswin Film Distributors	1,068
Crooks Mechanical	9,423
Crosby Value Limited	1,333
Crosfield Canada Incorporated	6,506
Crouse Hinds Canada Limited	7,608
Crowder Communications Limited	2,352
Crown Controls Manufacturing Limited	7,051
Crown Cork & Seal Canada	4,985
Crown Forest Industries Limited	29,663
Cura Care Incorporated	1,652
Current Records	22,011
Custodis—Cotrell Canada Incorporated	9,463
Custom Trim Limited	7,675
Cut-A-Die Limited	3,543
CWS Corporation Cyovac	3,157
Cyanamid Canada	31,971
Cyntech Resource Services Limited	2,334
DMA Industries Incorporated	19,835
D&R Concrete Equipment Sales Limited	45,379
DBM Industries	75,109
DHL International Express Limited	2,747
DIC Enterprises	5,324
DM Aluminum Manufacturing & Installation Limited	1,024
DMR and Associates	1,333
DSL	6,272
DST Industries Limited	20,512
Daal Specialties Canada Limited	50,715
Danbrie Agri Products	1,199
Dantec Electro Medical	1,772
Data Business Forms	5,250
Data Card Canada Incorporated	1,015
Data Switch	4,162
Data Tech	1,067
Datagram Incorporated	2,183
Datapoint Canada Incorporated	15,118
Datasphere Sales Limited	2,461
Davey Tree Expert Company of Canada Limited	8,869
Dayco (Canada) Limited	1,213
Daymond A Division of Redpath	1,542
De Groot John Associated Incorporated	2,151
De Laval Turbine Canada Limited	12,557
Dearborn Chemical Company Limited	2,108
Deco Automotive Incorporated	18,532

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Degussa Canada Limited	11,181
Dencan Marine	3,783
Dennison Manufacturing Canada Incorporated	8,090
Dentz-Allis	9,339
Department of Communications	1,232
Department of Energy, Mines and Resources	29,418
Department of Fisheries and Oceans	8,940
Department of National Defence	135,307
Department of Public Works	4,016
Desa Industries Limited	62,590
Design South	3,269
Di Electric Communications	4,771
Dico Automotive Industries Limited	11,672
Digi-Plus Incorporated	2,229
Digi Dyne Incorporated	2,694
Digit Communications	2,335
Digital Equipment of Canada Limited	454,072
Digital Video Systems Corporation	5,074
Dilor Industries	7,514
Dipix Systems Limited	7,055
Direct Promotions Limited	31,671
Distributor International Incorporated	4,757
Distributor Comp Syst Burlington	4,442
Diversified Electronics	3,086
Dix Distributors Limited	3,409
Do Ball Stear	3,599
Dofasco Incorporated	69,240
Domglas Incorporated	31,755
Dominion Automotive Industries	15,155
Dominion Cellulose Limited	1,317
Domtar Incorporated Domtar Chemicals	46,822
Domtar Packaging Company	2,650
Don Carmody Production Incorporated	14,752
Donald Rodney Fevillcrat	15,787
Donlee Plastics	1,821
Donn Canada Limited	12,512
Double M Plastics Limited	2,157
Dough Delight	3,268
Dow Chemicals Canada Limited	6,263
Dow Corning Canada Limited	31,083
Dowell Schlumberger Canada Incorporated	8,819
Dresser Atlas Incorporated	34,805
Dresser Canada Limited	10,633
Dresser Clark	38,350
Drummond Business	6,646
Drummond Equipment Incorporated	2,783
Drummond McCall	1,907
Du Pont Canada Incorporated	3,635
Duetz Allis Canada Limited	2,727
Duha Printers (Western) Limited	2,211
Dunlop Canada Limited	3,015
Duraco Products	16,855
Durham Bush of Canada Limited	1,549
Dux Machinery	4,736
Dynamic International	1,013
Dynapro Systems Incorporated	6,772
Dynatec Mining Limited	211,112
EJ Facaci & Associates	1,817
EB Eddy Forest Products	1,924
EEV Canada Limited	1,401
ER St Denis & Sons	1,283
ESC 30000143	6,263
Eagle Electric of Canada Limited	10,125
Ealing Scientific	13,626
Earnest Ainsley Evangelistic	4,541
Eastern Hydraulics	1,047
Eastern Independent Telecom	7,328
Eastman Chemical	4,750
Eastman Kodak Company	14,243
Ebco Industries Limited	15,106

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Echlin Canada Incorporated	2,097
Eclipse Bescom	1,481
Ecodyne Limited	3,466
Ecolaire Canada Limited	10,835
Edgar J Sherick Associates Incorporated	21,514
Edgewind Sales and Manufacturing Limited	5,023
Edmonton Opera Association	33,394
Educational Systems Tech CDA Incorporated	1,612
Edward High Vacuum (Canada)	25,482
Effem Foods Limited	1,283
Ehrtech	4,605
Ekco Canada Limited	13,814
El Rancho Motor Hotel	2,029
Eldon Industries of Canada	56,742
Electric Field Productions	1,634
Electro Rent Corporation	213,283
Electroforge	4,703
Electrolab Limited	4,599
Electrolux Canada	1,843
Electronics Corporation of America	17,264
Electroniques Incospec	11,984
Elliot Industrial Equipment	9,953
Elm Plastics Limited	9,331
Emcon Emanation Control Limited	8,283
Emerald City Research Incorporated	2,255
Emerson Electric Canada Limited	20,090
Employment and Immigration	4,835
Emrick Plastics	5,821
Emulex Corporation	1,356
En Plas Incorporated	30,305
Endeco Canand Limited	1,021
Energy Chemicals	3,889
Energy Consultants of Canada Limited	2,877
Enervac Corporation	3,285
Enmase Canada	19,469
Enterprises Beckwith—Bemis Incorporated	1,950
Enterprises St Louis & Fils Incorporated	1,780
Entreprises Mediatech	2,776
Envirocon Pacific	1,555
Environmental—Canada—Water Resources Branch	6,863
Environnement Illimite	2,748
Epic Data	3,960
Equipement Moderne R B Incorporated	12,399
Equipement Piedmont	7,425
Equipements Lefco Incorporated	13,036
Erco Division of Tenneco CDA Limited	4,421
Ericson Communications Limited	4,179
Ernest Angley Evangelistic Crusade Incorporated	25,727
Escom Distribution Limited	11,400
Eske Lab Supplies	10,088
Essex Manufacturing	3,681
Esso Petroleum Canada Division IOI	1,919,609
Ester Lauder Cosmetics Limited	4,981
Etco Manufacturing of Canada Limited	12,215
Ethyl Canada Incorporated	1,277
Euclid Canada	3,022
Euroclean Canada Incorporated	20,971
Euromac Imports	3,895
Europlastiques	13,318
Evertz Micro Systems Incorported	5,212
Excello Corporation	31,300
Exco Engineering Division	4,432
Experimental Tool Manufacturing Company Limited	3,351
Expo 86 Corporation	1,318
Export Tool & Welding	8,011
Extrusion Systems	5,591
F Jos Lamb Company Limited	281,915
FF Soucy Incorporated	4,375
FK Warren	1,048
F/O Television Production	2,777

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Fabricated Plastics Limited	11,029
Fabrizone Cleaning Systems	3,069
Fag Bearings Limited	1,640
Fairchild Data Corporation	1,589
Fairlight Computers	1,709
Fairmont Railway Motors	9,662
Faithdivision Enterprises of Canada Limited	2,995
Falcon Jet Corporation	11,019
Famous Players Limited	2,824
Fauteux Building Supply	5,136
Fauver JN (Canada) Limited	6,410
Federal Products Corporation	5,975
Federal Security Systems Limited	3,505
Fedor Exposition Incorporated	2,332
Ferguson Supply	14,049
Ferro Technique	27,609
Fiberglass Canada Limited Incorporated	4,677
Fibronic	1,240
Fifth Dimension Dad Company	1,203
Film Line Production Incorporated	111,276
Finning Tractor Company Limited	59,342
Firestone Canada	23,892
Firstcom Marketing Incorporated	2,895
Fisher Controls Company of Canada	56,390
Fisher Scientific Company Limited	4,224
Fitz Patrick Construction	8,285
Flakt Canada	18,837
Flexibox (Canada) Incorporated	1,152
Flo-Lite Industries	3,915
Fly Productions The	6,266
FMC Canada Limited	2,946
Focus Kighting	2,325
Foratek International Incorporated	1,760
Ford Glass Limited	1,391
Ford Motor Company of Canada Limited	699,372
Foremost Foods Limited	2,423
Formules Mécanographiques	3,680
Foseco Canada Limited	1,196
Foster Wheel Limited	9,399
Foster Wheeler Energy Corporation	8,728
Four Seasons Hotels	1,665
Foxboro Canada Incorporated	4,743
Franklin Electric	2,370
Franklin Manufacturing Company (Canada) Limited	4,935
Fraser Incorporated	28,983
Fraser River Pile Driving Company	1,803
Freedland Industries Limited	5,659
Freightliner of Canada Limited	11,969
Fries Entertainment	4,034
Frigidaire Division WCI	6,566
Frisco Bay Industries of Canada Limited	9,716
Fruehauf Canada Incorporated	2,218
Fulcrum Technologies Incorporated	7,636
Fuller Brush Company	2,353
Furmanite Canada Limited	3,349
Furst Manufacturing Corporation	2,367
GLC Canada Incorporated	3,992
GN Johnston Equipment Company	5,675
GTE Unistrut Limited	15,899
G&W Electric Company	1,759
GB Book Plastics Limited	56,154
GF Puhl Company	1,314
GH Johnson's Furniture	5,582
GPD Canada	1,406
GTE Data Services	3,472
GTE Sylvania Canada Limited	2,928
Galaxy Productions Incorporated	20,179
Gananoque Plastics Corporation	173,937
Gang Nail Corporation	3,062
Garage Philexpert	1,709

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Garlock of Canada	1,243
Garrett General Airation Service Company	8,395
Garry Hedden Limited	25,499
Gate Film Productions Incorporated The	9,644
Gates Canada Incorporated	24,175
Gateway Packers (1968) Limited	5,565
Gaxt Fuller Limited	4,246
Gaz Metropolitain Incorporated	66,373
Gearbulk Shipping	2,681
Genemation Incorporated	1,063
General Electric	10,560
General Exhibit & Displays	1,753
General Motors	98,816
General Printing Ink Corporation Canada Limited	2,024
General Refractories Company of Canada Limited	1,040
General Tire and Rubber Company	11,926
Genetic Systems Corporation	3,002
Genigraphics Corporation	17,005
Genrad Limited	1,132
Genstar Costain Tie Company Limited	4,424
Genstar Rental Electronics Incorporated	263,230
Genstar Structures Limited	7,026
Geophysical Service Incorporated	14,752
George H Hewitt Company Limited	2,771
Gerber Camsco Incorporated	6,122
Gerber Scientific Instruments Company	4,142
Gerr Electro Acoustics Limited	5,033
Giga Tron Associates	51,679
Gilbarco Canada Limited	10,811
Gillco Company	2,638
Glattair Techniques	1,354
Glengarry Industries Limited	1,286
Gorman Rupp of Canada Limited	8,831
Gough Electronics Limited	2,137
Grace WR & Company of Canada Limited	2,655
Graco Canada Incorporated	8,486
Grand and Toy Limited	24,627
Grand Prix du Canada	10,018
Graphics Precision	1,286
Great Canada Colour Printing Limited	33,779
Great West Imports Limited	1,015
Green Monkey Production Incorporated	3,028
Grid Systems Canada Incorporated	3,404
Griffin Canada Incorporated	2,296
Grimmer Schmidt	2,064
Grosfillex Incorporated	35,247
Gross Machinery & Supply Company Limited	1,877
Grove Telecommunications	5,948
Grumman St Augustine Corporation	2,993
Guaranty Trust Company	1,880
Guillaume/Margo Productions	31,576
Gundle Lining Systems Limited	2,473
HA Simons (overseas)	3,396
HB Fuller Sesame Incorporated	1,308
HCD Health Care Diaper Incorporated	1,695
HDC Industries	2,151
Haden Technical Services Corporation	6,854
Haley Industries Limited	2,237
Hall AF Company	1,245
Hall Danny	9,664
Hallmark Cards	1,749
Halton Municipality of	4,392
Hamilton Gear	1,074
Hamson Materials Engineering	1,259
Hands Fireworks Incorporated	4,287
Harber Manufacturing Limited	1,409
Harbourfront Corporation	4,331
Harkness Jan	2,611
Harms Denton & Denton Harvesting	2,704
Harshaw Chemical of Canada Limited	23,798
Hasbro Canada	7,200
Hasyseen Manufacturing Company	2,161
Hathaway Corporation	2,960
Hayes-Dana Incorporated Ag-Master Products	3,127
Hayward Industrial Products Canada Incorporated	21,502
Hayward Pool Products Canada Incorporated	5,321
Hazzard's Farm Service Limited	4,012
Heiremann Electric Canada	1,664
Hemdale Film Productions	24,609
Heno-Hinum Productions	2,066
Henson Associates Incorporated	2,275
Hercules Canada Incorporated	3,045
Herman Miller of Canada Limited	2,953
Hershey Canada Incorporated	8,600
Hewlett-Packard (Canada) Limited	348,104
Hi-Wood Helicopters Limited	3,558
Hicks & Lawrence Limited	4,818
Higher Education Film Productions	1,344
Hill Refridgeration Corporated	1,495
Himont Canada	12,130
Hiross Canada Incorporated	1,316
Hitachi (HSC) Canada Incorporated	17,880
Hitech Canada Limited	1,113
Hobart Brothers of Canada Limited	2,194
Holman Boiler Works Incorporated	4,016
Home Mission Board	5,963
Honda of Canada	16,026
Honewell Amplitrol Incorporated	3,851
Honey Bee Sanitation	68,885
Honeywell Limited	17,604
Hôpital General Juif Sir MB	4,458
Hôpital St-François d'Assise	4,525
Horizon Medical	7,654
Hottinger Balwin	1,984
Hotwork Incorporated	3,349
Household Finance Corporation	10,813
HSAAN Systems International Limited	5,189
Hu-Well Farm Supply Limited	6,820
Humbolt Wedag Incorporated	24,764
Humdale Productions/Burning Love Productions	3,422
Hummingbird Communications Limited	1,011
Hunter Associates Lab	1,240
Hunter Environmental Service	25,452
Huron Steel Products (Windsor) Limited	8,135
Husky Bow Valley	2,138
Husky Oil Operations	21,836
Huyck Canada Limited	7,638
Hydrade Precast	5,216
Hydraulic Servo Test Systems	1,420
Hydro Québec	53,352
Hydro Space Marine	5,872
I'll Take Manhattan Production Incorporated	171,909
ICI Acoustics	2,293
ICL Computer Canada Limited	9,564
IDI Electric Canada Limited	3,244
IMS Infrastructure Management	27,682
IMT Cranes Canada Limited	16,246
IPL Incorporated	2,979
IBM Canada Limited	13,542
Ideafest	65,591
Imed Canada Incorporated	1,527
Impact Tool & Manufacturing Limited	1,171
Imperial Clevite Canada Incorporated	10,411
Imperial Oil Limited	31,679
Impulse Limited	775,604
Inco Limited	7,718
Inco Metals Company	3,324
Indal Limited	2,234
Indal Wall Systems Limited	1,011
Industries Foresteel Limitée	7,009
Industries Griffin International Incorporated	6,297
Infolytica Corporated	7,253

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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Infomart	3,079
Infrastructure Management	79,324
Ingersoll GMBH Incorporated	12,129
Ingersoll-Rand Canada Incorporated	80,547
Inmont Canada	3,672
Inmotion Company	9,336
Innotech Aviation Limited	215,682
Innovative Biometric	1,015
Inproheat Industries Limited	2,180
Installations Sportives	1,093
Instrumental Rentals Canada Division	28,854
Insulated Masonry Block White	5,762
Intelledex Incorporated	4,872
Inter Technology	5,026
Inter Video Incorporated	1,865
Intera Technologies Limited	23,498
Interactive Entertainment	1,670
Interbake Foods Limited	6,466
Intercraft Industries of Canada Limited	1,832
Interfax Systems Incorporated	89,722
International Equipment	1,374
International Malleable Iron Company	5,767
International Sintered Metals—Guelph	3,431
International Wallcoverings	2,061
International Water Supply Company Limited	1,463
Inventure Development Incorporated	2,252
Iotech Corporation	2,998
Ipeco Incorporated	40,098
Ipsco Incorporated	6,254
Irving Oil Transport Limited	2,051
Irwin Toy Limited	291,721
Island of Bob-Lo	3,824
ITEX Composition Systems	1,674
ITT Industries of Canada Limited Communications Division	1,004
JI Case Canada Limited	32,247
J-Mar Electronics Limited	4,771
J Ford & Company	49,590
J Mulcahy Enterprises	3,315
JA Faguy	1,645
JE Baker Incorporated	1,771
JPS Microsystems Incorporation	1,350
JR Ouimet Incorporated	32,125
JV Components Canada	2,267
Jacobsen Rodney	1,044
Jaddco Anderson Limited	33,267
Jaguar Canada Incorporated	69,264
James R Ernest Incorporated	2,786
Janber & Associated	22,703
Jansa Steve	24,611
Jay Plastics Company	1,110
Jay-Vee Waterbed Heaters Limited	2,468
Jeffrey Manufacturing Division Dresser	3,084
Jerome and Francis Company	2,384
John Bloomgarden Productions	25,700
John Deere Limited	34,705
John Kalbusz	4,808
Johns Broohs Company Limited	8,503
Johnson and Johnson Incorporated	20,237
Johnson GN Equipment Company Limited	31,204
Johnson SC & Son Limited	5,796
Johnston Environmental Equipment Limited	7,505
Joly Engineering Limited	1,772
Jonas & Erickson Limited	2,806
Jones 83 Manufacturing Company	3,154
Jouets Ritvik Incorporated	70,795
Journal of Commerce Limited	3,956
Joy Manufacturing Company of Canada Limited	2,738
Juno Lighting Limited	1,501
KD Engineering	5,887
KHD Canada Incorporated	7,800

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KSH Canada Limited	8,026
KT Services Incorporated	2,124
Kajaani Incorporated Automation	7,726
Kallestad Laboratories Incorporated	2,630
Kamyr Construction	1,352
Kamyr Installation	3,055
Karlson Shipping	2,965
Kasle Steel of Canada Limited	31,335
Kaufman Footwear Division Wm H Kaufman Incorporated	1,141
Kautex of Canada Incorporated	3,779
Kavex Canada	1,758
Kayok Specialities	1,285
Kaytronics Incorporated	2,659
Kellogg Salada	18,683
Kelowna Flightcraft Air	1,676
Kendal Canada Division of CKR Incorporated	2,054
Kendall USA Incorporated Naples	15,201
Kenner Parker Toys	4,885
Kenner Products (Canada) Limited	52,712
Kenscott Limited	2,584
Kent Homes Limited	4,213
Kent Moore	1,018
Ket Network Centre	36,901
Kimberly Clark Canada	10,706
Kimbley George	2,289
King Equipment Manufacturing Incorporated	7,218
King Fifth Wheel Company Canada Limited	4,688
King Seagrave Incorporated	3,112
Kingpin Diesel	6,319
Kira Films	6,281
Kirby Tool & Mould	1,609
Klonker Ferromatic	3,854
Knorr Brake Limited	6,691
Kodak Canada Incorporated	107,262
Komline and Sanderson Limited	23,462
Kord Products Limited	22,401
Kraft Limited	19,455
Kramer Tractor Limited	1,551
Krautkramer Branson	2,781
Kuhlman Plastics of Canada	2,992
Kuhn Farm	3,682
Kurzweil Computer Products Incorporated	3,124
Kwik Lok Limited	1,112
LM Equipment Limited	2,155
L'Hotel	9,138
LCF Manufacturing	1,895
LDJ Incorporated c/o Teledyne Canada	1,059
LGD Limited	1,854
LK Tools USA Incorporated	6,070
La Brasserie Labatt	4,141
Lab Volt Québec Limitée	10,050
Labeq Incorporated	3,467
Lactantia Limitée	3,369
Laidlaw Transport	1,298
Lake Ontario Steel Company Limited	2,821
Lakeside Plastics Limited	1,303
Lambton Pipe & Supply Limited	43,983
Lamco Die Cast	6,652
Lamko Tool & Mold	7,601
Lamson & Sessions	1,481
LaSalle Glass Blowing Company Limited	2,834
Laser Machining Centre Incorporated	2,648
Laserwood Incorporated	2,674
Laurentide Controls (1978) Limited	2,093
Lauzier and Little	2,203
Laval Tool & Mould	5,525
Law Engineering Industries Services	4,655
Lawson Falle Limited	5,311
Lazy Boy Canada	1,372
Lear Siegler Industry	15,601

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Leasemetrics Canada Incorporated	73,243
Leco Industries Canada Limited	210,669
Leggat Incorporated	2,293
Leigh Metal Products Limited	4,201
Leitz Ernest Canada Limited	2,963
Lenoord Legere	1,259
Leq Measurements Limited	1,425
Les Auvents Metro Incorporated	20,324
Les Electroniques Incospec	18,931
Les Produits de Polissage	10,159
Les Produits Griffin (1982) Incorporated	1,285
Les Technologies Corfin Incorporée	8,274
Letts Industry Incorporated	2,640
Leyland Vehicles	12,859
Libbertt Concessions Incorporated	4,951
Libby St Clair Incorporated	1,275
Licol Company Limited	1,666
Lift Systems Incorporated	52,262
Liftow	23,241
Lincoln Electric Company of Canada	1,145
Linx Industries Incorporated	1,234
Lipton Thomas J Incorporated	8,958
Liquid Carbonic Incorporated	10,061
Litens Automotive	39,297
Litho Prestige 1980 Incorporated	3,716
Little Caesar Enterprises Incorporated	32,803
Little Tikes Company A Division of Rubbermaid	27,556
Litton Systems Canada	18,361
Lobsiger Associates Limited	2,317
Locite Canada Incorporated	1,017
Logan Production	34,664
Logicon Incorporated	4,148
Lokari Incorporated	5,483
London Machinery Company	16,549
London Nuclear Limited	65,155
Lonza Incorporated	3,401
Louis Albert Association Incorporated	7,075
LTPO—161154 Limited	24,649
LTS Sales Limited	6,918
Lubrizol of Canada Limited	4,304
MDA Technologies Limited	7,713
MSC Electronics Limited	38,396
MBB Helicopters Canada Limited	14,179
MCC Powers Unit of Mark	13,361
MSE Engineering System Limited	11,679
MT Chemical Limited	4,124
MW Industries Incorporated	6,760
Mabarex Incorporated	1,989
MacMillan Bloedel Limited	7,101
Macbeth Division of Kollmargen	9,638
Macdonald Dettwiler	8,078
Mack Trucks Canada Limited	3,225
MacLean Hunter Limited	3,463
MacMillan Bathurst Incorporated	12,134
Madelipeche Incorporated	10,481
Magna Advanced Resource	1,961
Magna International Incorporated	1,654
Magnetic Metals Limited	23,792
Man Data Service	3,025
Management Graphics Incorporated	3,724
Management Info Security Tempest	47,100
Manfor Limited	2,268
Manitoba Cancer Treatment	5,521
Manitoba Hydro	14,965
Manitoba Telephone System	3,613
Manitoulin Film Company	11,256
Manufacture Leviton Canada	4,608
Manville Canada Incorporated	28,111
Maple Electronics	1,227
Maple Roll Leaf Company Limited	1,228

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Marden Fabricating	2,409
Marion Reese & Associates	1,370
Markem Products Limited	3,723
Markham Technologies Incorporated	1,846
Marshall A & Associates	1,419
Martin Brower of Canada Limited	6,097
Martin Feed Mills Limited	1,275
Masoneilan Operations (Dresser)	2,195
Massey Ferguson Industries Limited	4,508
Mastico Industries Limited	7,356
Matrix Science Corporation	24,578
Matrox Electronic System	5,806
Matsushita Electric of Canada Limited	1,607
Mattel Canada Incorporated	49,069
Maxwell Morton & Associates	1,985
Maynard I&B Scientific	1,441
McElhanney Surveying Group Limited	14,886
McCain Foods Limited	13,247
McCutcheon Graphics	22,219
McGraw Edison Limited	10,215
McIntosh Labs c/o Associated Audio	1,520
Measurex Canada Limited	7,815
Mechtion International	2,934
Medigas Manitoba Limited	1,459
Medrad Incorporated	1,375
Medtronics of Canada Limited	3,703
Medway Fisheries Limited	8,783
Megalith Optical Storage Tech	1,979
Meidinger Mervin	6,608
Melnor Manufacturing Limited	1,236
Melroe Equipment Limited	5,045
Memorex Canada Limited	7,040
Memoussime Laval Incorporated	5,852
Menasco Canada Limited	3,634
Menasha Corporation	31,277
Merrick Lee & Associates Limited	1,096
Merrill Lynch Royal Securities	2,044
Metallurg (Canada) Limited	17,698
Métaux Kosel Incorporated	5,283
Metcon Sales & Engineering Limited	3,343
Metcor Incorporated	2,091
Metric Corporation c/o Trans Northern Pipe Line	7,380
Metro Transit Operating Company	65,315
Metroland Printing & Publishing Limited	15,290
Meyer Products Incorporated	1,318
Meyer Service & Supply Limited	1,009
Micra Systems	1,066
Microtel Limited	25,475
Mid-West Silo Systems Limited	6,501
Midtek Instruments Company	1,786
Millard Lister Sales Limited	5,362
Miller Scott Productions	17,451
Milliken Industries of Canada	17,775
Millipore Limited	12,380
Milthom	1,798
Milton Bradley Canada Incorporated	3,509
Miner Enterprises Incorporated	23,909
Minesco GR Limitée	1,351
Mini Micro Graphic	1,654
Minicom Data Corporation	7,079
Mining Services International	21,396
Miramichi Pulp & Paper	3,648
Miser Marketing Limited	1,442
Mitel Corporation	3,091
Mitsubishi Canada Limited	5,208
Mobil Chemical Canada Limited	1,202
Mobile Data International	2,205
Modcomp Canada Limited	2,387
Modern Dairies Limited	1,942
Molson Drag Boat Challenge	4,958

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Monarch Plastics	1,272
Monroe Auto Equipment	8,144
Monsanto Canada Limited	7,524
Mont Blanc Films	24,933
Montreal Milling Cutter Company	6,588
Moore Business Forms Division of Moore Corporation Limited	5,789
Moore Corporation Limited	4,344
MorPak Limited	1,154
Morrow Crane Company	1,186
Morse Automotive	1,559
Morval Durafoam Limited	4,310
Motion Picture Video Corporation	1,683
Motion Shows	10,434
Motor Wheel Corporation of Canada Limited	4,945
Motorola Canada Limited	1,552
Mountain King Productions	2,031
Mountain Slide Incorporated	1,414
Movac Impex Limited	3,450
Mr Mark Beach	4,542
MTD Products Limited	261,775
Muirhead Don	5,278
Mulcohy J Enterprises	4,775
Multilek Incorporated	7,153
Multipoint Communications	1,687
Multitest Electric	9,066
Multitone Electronics Limited	6,770
Mylec Canada Limited	117,092
N&W Brunswick Electric	2,199
NB Electric Power	1,748
NB Telephone Company Limited	3,167
NDex Instrument	4,609
NS Power Corporation	22,075
NBC Studios/Christmas Eve Productions	1,480
NCR Canada Limited	5,606
NEI Canada Limited	17,329
NEI Parsons Limited	12,223
NS Tractors & Equipment	1,508
Nabisco Brands Limited	20,878
Nadin Mould	2,716
Nalpac Company	2,056
Namasco Limited	6,990
National Auto Radiator Company Limited	7,211
National Liquid Blasting Corporation	17,719
National Research Council of Canada Limited	44,213
National Restaurant Equipment	6,559
National Rubber	294,497
National School Services	3,385
National Standard	1,671
Navair Limited	61,977
Navigation Nutak Limited	8,752
Navistar International	38,369
NB Research & Productivity Council	3,708
NCR Canada Limited	7,181
Neles Canada	1,147
Neoplan USA Sales Incorporated	77,191
Neptune Meters Limited	17,841
Network Systems Corporation	12,379
New Mapak Limited	3,351
New World Television	1,754
New York Air Brake Company	8,140
Newfoundland & Labrador Hydro	2,406
Newfoundland Telephone Company	2,059
Newman Steel Company	2,783
Nexus Engineering Corporation	6,226
NFE Canada Limited	6,882
Niagara (les Industries)	2,173
Niagara Triad	3,156
Nichols RH Company Limited	13,502
Nicholson Murdie Machines Limited	11,675
Nicolet Instruments Canada Incorporated	3,457
Ninety-Nine Corporation	2,962
Nissei Sangyo Canada Incorporated	1,314
Nolisair International Incorporated	22,439
Nopak Canada	1,685
Noram Specialty Equipment Limited	2,900
Noranda Mines Limited	1,357
Norca Industries Limited	25,031
Norcast Incorporated	1,422
Nordair Incorporated	64,882
Nordic Fishing Company Limited	8,352
Nordson Canada Limited	3,906
Norfolk & Western Railway Company	3,922
Norpac Controls Limited	7,441
Norseman Plastics Limited	38,383
Nortec SGS Incorporated	3,279
North American Controls	9,101
North Canada Air	4,717
North Central Plywood	1,063
Northern Lighting Incorporated	11,795
Northern Mountain Helicopters	3,910
Northern Stores Division	1,549
Northern Telecom Canada Limited	64,849
Northwest Stagecraft Incorporated	3,376
Northwest Territorial Airways	1,652
Norwest Precision Limited	8,721
Nova An Alberta Group	22,493
Novacor Chemicals Limited	3,593
Nu-Dell Plastics Limited	2,215
Nusz Ron R	2,398
Nygard International	6,611
O&E McIntyre Limited	7,485
OEM Computer System	3,093
Ocean Steel & Corporation	1,468
Odomaster/Restorx Division Cashem	1,146
Offshore Systems	2,893
Ohmart of Canada Limited	2,017
Okanagan Helicopters	23,334
Olivetti Canada	8,436
Olsonite Products Limited	27,701
Omark Canada Limited	19,419
Oneac Corporation	2,310
Onex Packaging Incorporated	2,001
Ontario Battery	2,451
Ontario Hydro Limited	68,946
Opcon Incorporated	1,605
Opera Hamilton	7,814
Opera Quebec	28,902
Optikon Corporation Limited	6,159
Optro Tech Incorporated	13,967
Ordingraphe	4,188
Ore Sorters Canada Limited	7,189
Ortho Pharmaceutical (Canada) Limited	3,787
Otis Elevator Company Limited	1,253
Otis Engineering Company Limited	1,037
Ottawa Cablevision Limited	1,128
PPG Industries Canada Limited	264,488
PC World Circuits Incorporated	1,004
PCL Pashen Pile A Joint Venture	9,929
PPD Hercules Incorporated	51,805
PTC Canada Incorporated	1,936
Paccard du Canada Limited	8,682
Pacific Communications Limited	1,494
Pacific Engine and Equipment	1,173
Pacific Truck and Trailer Limited	1,497
Pactek Systems Incorporated	1,766
Palco Welding Producers Canada	1,358
Palmer Kane	2,426
Palmer Gabe	2,841
Pan duit Canada Limited	3,190
Panel Clip of Canada	2,077
Pansophics Products Division	2,322
Papiers Perkins Limitée	27,324

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Paradyne Canada Limited	18,607
Paramax	1,467
Paramedia Communication	8,630
Paramount Pictures Limited	5,053
Park Davis Canada Incorporated	13,390
Park Industries	1,338
Parker Brothers Limited Division of General Mills Canada	7,426
Parker Canada Division Kenner Parker	5,798
Parker Hannifin (Canada) Incorporated	1,304
Parr Industries Limited	7,999
Partco Incorporated	2,796
Patio Creation	18,577
Patons and Baldwins Canada Incorporated	5,130
Paxton Doug	8,029
Payton Scientific Limited	2,040
PCL & Eastern Packaging Limited	2,113
Peacock Brothers Limited	1,501
Peelco Manufacturing Limited	2,125
Peerless Cascade Plastics	1,152
Peinture International	2,868
Pelican Spruce Mills Limited	2,038
Pelsue Incorporated	2,215
Pennwalt Incorporated	24,546
Perception Incorporated	1,142
Perceptron Computing Incorporated	5,378
Performed Line Products (Canada) Limited	2,236
Pertron Controls Corporation	1,314
Petro Canada Exploration Incorporated	7,998
Petro Canada Products Incorporated	6,532
Petrosar Basic Chemical	30,269
Pfizer Canada Incorporated	4,772
Phillips Electronics Limited	31,566
Picker International Canada	2,602
Picture Plant	2,275
Piebherr Container	8,751
Pier I Import of Canada	11,910
Pillsbury Canada Limited	1,995
Pirelli Cables	1,031
Plad Equipement Cie	10,623
Plastibeton Incorporated	4,226
Plasticap Limited	11,088
Plastics CMP Limited	4,765
Plastique DCN Incorporated	8,030
Plastiques Macaple Canada	40,222
Plastiques Modernes Limitée	9,782
Plax Division of Bradley-Fenn Enterprises Incorporated	43,760
PMS Consolidated	2,043
Polaroid Corporation of Canada	13,726
Police Academy Productions Incorporated	126,607
Police Association of Nova Scotia	6,633
Polyrim Manufacturing Limited	12,544
Polysar Limited	293,595
Powell Equipment	4,476
Power Distribution Incorporated	8,294
PPD Hercules Incorporated	3,505
PRA International	1,487
Prairie Equipment	2,732
Pratt and Whitney Aircraft of Canada Limited	26,640
Precious Plate Limited	1,048
Precision Spring of Canada Limited	5,247
Precision Value	4,228
Prime Computer of Canada	1,786
Procast Foundries Incorporated	1,471
Processing Technology Limited	1,712
Proctern & Redfern Limited	1,517
Proctor and Gamble Incorporated	24,647
Production Machinery Services Limited	1,013
Productions Boudrias-Pohrbach Incorporated	38,360
Produits Plastiques JAY	97,986
Promatek Systems D'Ordinateur	2,035
Protective Plastics Limited	2,278
Proto Manufacturing	9,359
Province of Manitoba	1,356
Province of Nova Scotia	1,523
Puritan-Bennett Canada Limited	6,354
QC Incorporated	40,857
Quad Tek Incorporated	2,130
Qualico Central Meat Packers	1,771
Quality Patterns	3,135
Quality Plastics Limited	5,453
Quantun Inspection & Testing Limited	10,241
Quebec Air Incorporated	74,895
Queen City Bedding Company	2,287
Quodromed Technologies Incorporated	2,328
R Mabit Incorporated	2,275
RBR Joint Venture	2,643
RCA Incorporated	3,642
RJR MacDonald Incorporated	5,452
RMC Equipment Limited	1,683
RNG Equipment Incorporated	1,921
Racal Canada Limited	3,041
Racal Redac	1,038
Radio Futura Limited	12,054
Radio NW Limited	2,366
Rafael Ramirez & Sons Incorporated	11,106
Rainbow Concrete Industrial Limited	3,386
Ralston Purina Canada Incorporated	2,221
Rama Housewares Sales Incorporated	21,983
Ramada Renaissance Hotel	1,979
Ratter Tony	1,042
Raychem Canada Limited	18,811
Rayonics Scientific	19,730
Raytheon Canada Limited	3,959
Reactive Metals & Alloys	9,854
Recherches Contractuelles	1,910
Recognition Equipment (Canada) Limited	5,496
Red River Broadcasting GRP	8,385
Redirack Industries Limited	4,448
Redpath JS	1,591
Reed Limited	3,379
Reeves Brothers Canada Limited	3,372
Reflex Division of International Tools	4,158
Regional Die Casting Limited	66,536
Regional Municipality of Halton	1,293
Reimar Jergen Edward Fielder	2,127
Reinhausen Canada Limited	1,665
Religion Production Company The	1,993
Relmech Manufacturing Limited	11,026
Remanco Systems Incorporated	3,291
Remtec Incorporated	27,877
René Fibres de Verre Limited	1,008
Research Cotrell Canada Limited	5,753
Research Incorporated	7,045
Rexon Business Machine	1,449
Rhode and Schwartz Canada Limited	39,716
Richmond-Lax Equipment	9,500
Rieke Canada Limited	19,092
Rim One Incorporated	140,708
Ringo Fur	4,112
Risdon Cosmetic Containers Incorporated	5,461
Rising Glen Productions	8,770
Ritchie Smith Feeds Incorporated	1,063
Robert Begg Limited	20,163
Robert Mitchell Incorporated	7,586
Roberts Customs & Traffic (Conco Tellus)	12,487
Robertson Whitehorse Division of Procon Limited	1,587
Robertson Bruce	2,855
Rockwell International of Canada Limited	37,531
Rodman Downs	28,720
Roger Runlin	1,509
Rogers Cablevision	2,267
Rohm & Haas Canada Limited	12,348

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Rolland Incorporated	2,153
Rolls Royce Motor Cars Limited	12,494
Rolm Canada Incorporated	13,119
Ronalds Rederated Limited	3,157
Ropak Capilano	33,965
Ror Associates Limited	2,604
Rose Productions	25,701
Ross Cunningham Automotive Incorporated	29,701
Rostar Precision Incorporated	1,240
Rotem Industrial Products Incorporated	2,904
Roto Precision	3,778
Royal Canadian Mounted Police	14,791
Royal Winnipeg Ballet	2,783
Rubbermaid Canada Incorporated	877,671
Rubenstein Brothers Company Limited	1,940
Rush Productions	479,890
Russel Brothers	1,907
Rustad Brother	2,331
Ryder Truck Rentals	7,651
Ryka Blow Molds Limited	2,340
S and C Electric Canada Limited	2,077
S C Johnson (Canada) Limited	4,674
SDRC Incorporated	12,493
SKF Canada Limited	9,937
SNC Incorporated	73,849
SRP Controls Systems Limited	4,084
Sabro Canada Limited	1,142
Sackville Downs	2,533
Safetech Incorporated	1,098
SAIC Canada	2,189
Saint-John Shipbuilding Limited	1,213
Salem Industries Canada Limited	3,046
Sales Development Group The	1,710
Sand Technology Systems	20,721
Sanders Canada	5,643
Sandoz Canada Incorporated	9,047
Sanex Incorporated	1,930
Sango Canada Incorporated	2,110
Sanitherm Engineering Limited	1,306
Sanyo Industries Canada	12,530
Sartorius Filters Incorporated	2,745
Saskatchewan Power Corporation	1,203
Saturn Ding Incorporated	10,936
Saver Axels	1,945
Savoie Couvreurs Limitée	12,151
Sawan Kerpal Ruhani	7,365
Scardillo Cheese Limited	2,016
SCDT Maritimes	42,373
Sceptee Riedel Dawson	1,522
Sceptre Manufacturing Company Limited	1,055
Scherick Edgar J	2,931
Schering Canada	1,127
Schlegel Lining Technology Incorporated	26,088
Schuber Incorporated	149,967
Schulman A Canada Limited	4,857
Schulz Productions	6,815
Sciencetech Consultants Incorporated	2,356
Scientific Calculations Incorporated	4,075
Scot Page Company	26,912
Scott Paper Limited	17,557
Screen Gems Canada Limited	22,459
SDRC c/o Corner Brook Pulp & Paper	9,539
Seaboard Shipping Company	516,250
Second Source Computer Group	2,236
Sed Systems Incorporated	1,385
See Design and Production	29,479
Seer Canada	9,945
Selcan Limited	55,223
Seltron Electric Controls	1,409
Semicon Components Incorporated	1,767
Sentrol Systems Limited	1,674
Septre Controls Limited	7,783
Sesco Incorporated	1,355
Sharmill Products Incorporated	19,740
Shaw Festival Theatre Foundation	7,749
Shawinigan Lavalin Incorporated	25,870
Shell Canada Limited	20,140
Sheller Globe of Canada Limited	17,232
Shelley RG Limited	12,477
Shirwin Williams Canada	1,362
Shop Vac of Canada Limited	66,791
Show Associates World of Wheels	1,578
Show Maker	110,094
Showman	3,555
Sicht Pach Folt Box Incorporated	16,256
Sico & ses Filiales	4,891
Sidex Incorporated	2,677
Siemens Electric Limited	57,103
Sigma Sound Studios	3,413
Signatel Limited	1,335
Signatronics	2,672
Signode—Canada	1,385
Signtech Incorporated	2,078
Sihi Pumps	2,053
Silver Recovery Systems	1,851
Silvertree Sawmills	1,177
Simon Day Limited	1,338
Simplot Chemical Company Limited	2,988
Simpson AG Company Limited	1,219
Sisil Barnaby BC	7,301
Skyswitch Satellite Communications	9,627
Skytronics Limited	4,672
Sloan WG Industries	3,037
SMI Support Measures Incorporated	1,601
Smidth FL and Company of Canada Limited	2,453
Smith Press Automation	8,787
Smithers Oasis Canada Limited	1,652
Société Canadienne de Conservation Québec—Mauricie	1,640
Société Petro Montreal	8,931
Société Radio Canada	42,697
Société Sette	11,036
Software Avocet International	1,720
Solar Chem Research	2,112
Solaray Division of Sunbeam Corporation (Canada) Limited	105,457
Solotech	11,430
Somerville Belkin Industries Limited	22,471
Sonco Steel	1,219
Sony of Canada Limited	74,001
Sound and Lighting Flash	2,717
Sound Power	5,497
Soundcraft Electronique Canada	4,392
Southern Ontario Tomato Cooperative	8,648
Spar Aerospace Limited	30,691
Spartan Controls Limited	1,188
Spartec Industrial Equipment	2,452
Speciality Cast Metal	2,326
Spectra Computer Services Limited	1,768
Spectragraphics Corporation	5,383
Spectrex Limited	6,638
Speed Sports Promotion	48,921
Sperry Incorporated	52,828
Sperry Univac Defence	43,142
Sprague Distributors	3,856
Sprague Schlumberger	7,545
Spruce Falls Power & Paper Company Limited	2,887
Square D Company of Canada Limited	4,070
St Anne Nachawic Pulp & Paper	1,012
St Clair Plastics Division 513978 Ontario Limited	5,383
St Lawrence Manufacturing Canada Incorporated	15,631
St Lawrence Reactors Limited	6,694
St Thomas Knight	2,263
Stakeout Productions	22.123

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Stamco Tool & Die	4,716
Standard Knitting Limited	3,640
Standard Tube	2,855
Stanley Door Systems Limited	1,223
Starcraft Recrational Products Limited	15,073
Starks Dale	1,103
Starrett The LS Company of Canada	1,497
State Farm Mutual Automobile	5,106
Stater Steel Corporation	1,122
Stearns Catalytic Limited Air Products Division	3,315
Steel Brothers Canada Limited	3,812
Steel Case Canada Limited	12,370
Steel Tile Company	5,046
Stelco Incorporated	15,593
Stephens Hepner Company Limited	1,001
Stevens & Sons Limited	2,495
Stone Fox Production Limited	2,999
Stone Risi	3,031
Storey James c/o Speed Sport	1,433
Storrington Industries Limited	1,238
Streamline Copper and Brass Limited	1,220
Streit Harvesting Incorporated	35,123
Studio Andre Perry Incorporated	9,305
Studio Marko 1983 Incorporated	3,022
Success Video	1,578
Sugra Limited	23,110
Suite Music Incorporated	45,083
Sulzer Canada Incorporated	46,328
Sumitomo Canada Limited	113,264
Summer Company Limited	2,104
Summit Technologies Incorporated	1,734
Sun Micro Syst Montreal	10,507
Suncor Commercial Incorporated	9,700
Sunds Defibrator	4,801
Sunohio	118,670
Supercart International Incorporated	5,632
Supercrete Precast	3,117
Superior Limited Partnership	2,531
Superior Performance (Canada) Products Incorporated	8,986
Supply and Services Canada	11,105
Sure Way Metals Limited	2,506
Surnav Corporation	8,790
Suspect Productions	1,107
Sutherland-Schultz Limited	2,108
Sweaney Dale	3,088
Sweaney Tom	2,709
Sydney Steel Corporation	2,633
Symbolics Canada Incorporated	19,261
Synchrotel Communications Limited	4,307
Synergetic Concepts	16,817
Syntex Diagnostics	4,277
Syntex Incorporated	2,056
Sypher Muller International	1,963
TDW Sales	3,972
TIR Systems Limited	1,187
TCI Superior	5,620
TRJ Control System Limited	9,551
TRW Data Systems	1,894
TVM Pape Machines	16,924
TVW Paper Machines Incorporated	6,313
Tac Incorporated	3,294
Taft Entertainment Television	21,942
Tandem Computer Canada	68,170
Tangibles Limited	2,345
Tappis Pulping	2,881
Tara Marketing Corporation	5,691
Tartini Musical Imports Limited	1,013
TAS Communication Limited	8,160
Tasman Scientific Incorporated	28,692
Taylor Forge Canada Limited	22,852
Taylor Soaps Perfumes Limited	2,833
Taylor Steel Incorporated	3,154
Tech Neurop Incorporated	2,070
Tech Rep Electronics Limited	7,948
Tech Sales Company	1,635
Technical Marketing Association Limited	101,805
Technitrol Expertise Incorporated	1,040
Teck News Agency	1,321
Tektronics Canada Incorporated	55,887
Tele Science Incorporated	2,065
Tele-Radio Systems Limited	12,126
Telecom Canada	39,734
Teledyne Canada Limited	5,379
Teleglobe Canada	17,646
Telepanel Incorporated	2,582
Telesat Canada	6,982
Telex Computer Products Limited	5,000
Telic Corporation	13,288
Tellabs Communications Canada Limited	10,110
Telsec Security Limited	3,760
Tempest Security Integrators	24,406
Tennant Company	11,911
Teradata Canada	50,679
Teredyae Corporation	20,066
Terrascience Systems Limited	22,403
Test Data Systems Canada Limited	6,393
Tetra Pak Incorporated	3,500
Tetreault Guy Agence	1,326
Texas Freeport	7,081
Texas Instruments Limited	24,212
Texcan Communication Incorporated	12,339
Textron Canada	1,543
The Leader Post	2,384
The Ohmart Corporation	2,938
The Priviledge Company	4,387
The Rexroth Corporation	1,605
The Royal Winnipeg Ballet	3,080
Theatre Aquarius	13,668
Theatre Sans Fils Incorporated	157,202
Thermal Power Corporation	18,457
Thermo-Electric Canada Limited	1,489
Thermojet Incorporated	2,974
Thomas Equipment	3,084
Thompson CSF Canada Limited	26,352
Thunderbird Plastic	12,028
Tie Communications Canada Incorporated	1,124
Tillsonburg Church of Christ	2,273
Time Air Limited	1,202
Titanium Film	18,468
Titanium Industries	8,856
TMC Rock Contractors Limited	5,574
Tomy Canada Incorporated	10,584
Tonka Corporation Canada Limited	704,216
Toronto Free Theatre	1,114
Toronto General Hospital	5,842
Torremodo Limited	88,199
Torrington Incorporated	5,384
Toshiba International	3,436
Toshiba of Canada Limited	1,281
Total Inert Maintenance	4,144
Townsend Film Productions Incorporated	71,317
TPS Industries	1,455
Trane Company of Canada Limited	634,499
Trans Automated Equipment	20,579
Trans Canada Pipe Lines Limited	7,418
Trans Mountain Pipe Line	1,843
Transalta Energy Systems	1,384
Transformer Consultants SD Myer	47,309
Transport Canada	21,429
Travelers of Canada	2,510
Travelodge Viscount	3,351
Travenol Canada Limited	2,817

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Tri Sure Products	1,169
Tri-Way Machine Limited	8,960
Tri-Mold Incorporated	1,040
Tricel Limited	2,212
Trident Automotive Products Incorporated	9,402
Triplex Engineering Company Limited	1,151
Trispec	20,143
Triump	318,087
Trow Rick Productions	11,072
TRW Canada Limited	5,379
Tucker Plastics Incorporated	20,428
Tulsa Computer	3,332
Tupperware Company A Division of Dart Industries Canada Limited	2,475,107
Turbo Systems International	7,211
Twentieth Century Fox Films Corporation	1,405
Twinpak Incorporated	35,729
Tyme Systems	11,521
Ulstain Maritime Limited	1,688
Ultimate Data Systems	1,205
Ungermann-Bass Incorporated	7,398
Unicor Industries	42,838
Union Carbide Canada Limited	16,958
Union Gas	1,293
Unique Mold Makers Limited	5,415
Unireco Industries Incorporated	37,775
Uniroyal Limited	18,723
Unistreet Building Systems	3,823
Unistrut Canada Limited	12,103
Unit Rig and Equipment	2,387
United McGill Corporation	3,558
United Technologies Automotive	6,001
United Video Limited	3,485
University of British Columbia	15,649
University of Saskatchewan	1,148
University of Waterloo	6,560
Unlimited Textures Company Limited	1,243
Upjohn Company of Canada	7,681
Upton Bradeen and James Incorporated	9,163
Urbanick Dale	1,255
Utility Vault of Canada Limited	19,963
Utlas International	5,739
V Crichton Enterprises Limited	1,478
VP Programs Incorporated	29,606
Valenite-Modco Limited	20,590
Valiant Machine & Tool	1,296
Valid Logic Systems	4,113
Valmet Dominion Limited	42,541
Van Beek Ed	4,799
Van Dresser Limited	31,468
Vancouver Coevorden Society	1,779
Vancouver Opera Association	119,259
Vancouver Ticket Centre	4,433
Vannatter Limited HE	1,669
Vantage Entertainment	1,519
Varta Batteries Limited	5,369
Velan Incorporated	2,214
Ventura Klondike	1,060
Venture Industries Canada Limited	1,133
Vermont Electric Power	1,052
Versatile Farm Equipment Company	4,298
Versatile Vickers	15,958
Verseau International	21,823
Vertigo Imagery Systems Incorporated	2,083
Vertigo Systems International	20,962
Vestshell Incorporated	1,940
Vetco Incorporated Pipeline Service	33,793
Via Poste Incorporated	9,961
Viacom Productions Incorporated	2,530
Vicon Western Canada	1,578
Victaulic Company of Canada	21,508

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Victor Food Products Limited	1,912
Vida Systems	22,296
Video Genesis Incorporated	4,856
Video Know How Centers Incorporated	1,035
Vidi-Can Company	1,724
Vintan Limitée	2,854
Visual Inspection Technologies	6,718
Vital Plastics Incorporated	2,726
VME Equipment of Canada Limited	1,271
Voightman Steve	3,635
Voith Hydro Incorporated	8,142
VP Programs Incorporated	13,037
WR Grace and Company Limited	1,860
Wade James Eng	6,242
Wagner International Limited	7,495
Wajax Industries Limited	11,292
Walker Telecommunications Canada Incorporated	1,036
Walker Peggy	4,209
Wall CR & Company Incorporated	2,663
Wallace Equipment	17,740
Walsh & Brais Incorporated	8,693
Waltec Plastics	3,209
Walterscheid Agmaster Incorporated	2,755
Wandel & Goltermann	1,329
Wang Canada Limited	1,183
Warner-Lambert Canada Incorporated	1,423
Waterville Cellular Products	1,458
Wean United Canada Limited	1,988
Webb Jervis B Limited	1,567
Weisbeck Holding Limited	2,519
Weld Process 83	1,445
Weldco Oxygen Incorporated	1,592
Wendy's Restaurant of Canada Limited	7,102
West Fraser Air	3,857
Westcoast Motorcycle	15,519
Westcoast Transmission Company Limited	9,678
Westech Industrial Limited	1,099
Western Approaches Limited	307,499
Western Caissons (Alta)	9,979
Western Greenhouse Growers Association	2,868
Western Lighting Fixture Company	3,991
Westinghouse Canada Limited	31,116
Westra Plastics (Ontario) Limited	1,486
Westsun Media Limited	22,011
Westwood Shipping Company	4,126
Weyhaeuser Company	11,039
White Radio Limited	6,735
Wickman AC Limited	1,999
Wicor Canada Incorporated	80,611
Wilcox	1,326
Wild & Hoeglund (Canada) Limited	2,420
Wild Leitz Canada	4,365
Willer Engineering Limited	141,811
William F White Limited	19,491
Williams Machinery Limited	15,765
Willson Machine	1,281
Wilmac Equipment	16,247
Wiltron Instruments	8,142
Windsor Match Plate & Tool Company	3,524
Windsor Plastic Products	13,552
Windsor Tool & Die	3,013
Wismer	1,870
WMC Verrette	4,104
Wood GH & Company	1,117
Woodbridge Foam	7,389
Woodstone Foods Division of James	2,008
Woodstream Corporation	65,248
Woodward Governor Company	6,968
Woodward Stores	1,042
Worthington Canada Incorporated	6,701
Wrigley Wm Jr Company Limited	7,007

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Xanadu Film AG	4,653
Xerox of Canada Incorporated	19,423
Xytel Communications Incorporated	5,424
York The City of	5,425
Young Utility Equipment 1979 Limited	2,290
Yule Hyde Associated Limited	5,046
Z-Axis Exploration Incorporated	7,842
Zeiss Carl Canada Limited	19,881
Zellers Limitée	3,795
Zenith Radio Canada Limited	3,662
Zentronics	3,096
Remissions of less than $1,000	395,485
	38,165,459

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada:

Artic Transportation Limited	183,883
Beaver Dredging Company Limited	22,181
Carino Company Limited	209,037
CIL Incorporated	10,144,751
Esso Petroleum Canada	8,165,136
Esso Resources Canada Limited	6,500,106
Fondation Boscoville	197,481
Impulse Limited	755,885
Les Mines Seleine Incorporated	1,723,021
McAllister Towing Salvage Limited	495,833
McIntyre Mines Limited	2,045,313
Noranda Sales Corporation Limited	1,612,748
Operation Mobilization	27,736
Petro Canada Exploration Incorporated	13,167,933
Petro Canada Products Incorporated	2,575,234
Petrosar Limited Basic Petro Chemical Division Polysar Limited	258,453
Polysar Limited	258,453
Rowan Companies Limited	9,293,308
Seaboard Shipping Company Limited	516,250
Secunda Marine Services	1,090,834
Shell Canada Resources	11,095,988
	70,339,564

Tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 provide that in the case of importations into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of Department of National Revenue, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods. Remission of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Department of National Revenue and the Treasury Board under the provisions of the tariff items and represent customs duty on machinery and parts as described in the various remission Orders and Schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of April 1, 1986 to March 31, 1987 inclusive:

	$
PC 1979-1421, May 9, 1979	2,496
PC 1980-1129, May 1, 1980	40,538
PC 1980-1362, May 22, 1980	4,175
PC 1980-1518, June 5, 1980	2,374
PC 1980-2621, October 2, 1980	8,255
PC 1980-3039, November 6, 1980	9,709
PC 1980-3040, November 6, 1980	3,514
PC 1980-3199, November 27, 1980	23,399
PC 1980-3200, November 27, 1980	28,750
PC 1981-0035, January 8, 1981	13,706
PC 1981-0036, January 8, 1981	2,304
PC 1981-0037, January 8, 1981	2,548
PC 1981-0038, January 8, 1981	2,219
PC 1981-0228, January 29, 1981	6,337
PC 1981-0235, January 29, 1981	4,138
PC 1981-0297, February 5, 1981	10,155
PC 1981-0592, March 5, 1981	3,205
PC 1981-0593, March 5, 1981	18,387
PC 1981-0666, March 12, 1981	36,374
PC 1981-0667, March 12, 1981	19,609
PC 1981-0837, March 12, 1981	5,632
PC 1981-0905, April 2, 1981	36,357
PC 1981-0978, April 9, 1981	67,387
PC 1981-0979, April 9, 1981	6,300
PC 1981-1183, May 7, 1981	17,375
PC 1981-1184, May 7, 1981	5,486
PC 1981-1185, May 7, 1981	104,222
PC 1981-1495, June 4, 1981	212,226
PC 1981-1496, June 4, 1981	16,135
PC 1981-1497, June 4, 1981	50,738
PC 1981-1555, June 11, 1981	33,202
PC 1981-1649, June 18, 1981	16,315
PC 1981-1734, June 25, 1981	10,702
PC 1981-1961, July 16, 1981	15,763
PC 1981-1962, July 16, 1981	7,875
PC 1981-2130, July 29, 1981	14,249
PC 1981-2131, July 29, 1981	1,974
PC 1981-2244, August 19, 1981	7,256
PC 1981-2245, August 19, 1981	58,237
PC 1981-2246, August 19, 1981	11,020
PC 1981-2395, September 3, 1981	11,389
PC 1981-2458, September 3, 1981	10,673
PC 1981-2550, September 16, 1981	8,627
PC 1981-2630, September 23, 1981	13,520
PC 1981-2738, October 8, 1981	3,207
PC 1981-2739, October 8, 1981	5,548
PC 1981-3038, October 29, 1981	29,465
PC 1981-3137, November 5, 1981	24,205
PC 1981-3265, November 19, 1981	12,928
PC 1981-3360, November 26, 1981	33,795
PC 1981-3423, December 3, 1981	10,594
PC 1981-3563, December 17, 1981	10,411
PC 1981-3564, December 17, 1981	2,783
PC 1982-0082, January 14, 1982	5,085
PC 1982-0087, January 14, 1982	30,608
PC 1982-0204, January 21, 1982	15,268
PC 1982-0264, January 28, 1982	24,505
PC 1982-0347, February 4, 1982	69,175
PC 1982-0397, February 11, 1982	36,996
PC 1982-0612, February 18, 1982	55,701
PC 1982-0698, March 4, 1982	51,420
PC 1982-0699, March 4, 1982	17,291
PC 1982-0861, March 18, 1982	19,405
PC 1982-0891, March 18, 1982	34,445
PC 1982-1007, April 1, 1982	30,432
PC 1982-1074, April 8, 1982	60,000
PC 1982-1187, April 22, 1982	45,294
PC 1982-1188, April 22, 1982	107,060
PC 1982-1304, April 29, 1982	25,629
PC 1982-1344, May 6, 1982	12,916
PC 1982-1461, May 13, 1982	36,715
PC 1982-1527, May 20, 1982	201,268
PC 1982-1598, May 27, 1982	146,425
PC 1982-1662, June 3, 1982	28,310
PC 1982-1729, June 10, 1982	27,075
PC 1982-1792, June 17, 1982	28,773
PC 1982-1959, June 30, 1982	54,251
PC 1982-2028, July 8, 1982	95,530
PC 1982-2029, July 8, 1982	33,336
PC 1982-2181, July 22, 1982	492,126
PC 1982-2265, July 29, 1982	53,916
PC 1982-2362, August 5, 1982	41,558
PC 1982-2485, August 18, 1982	192,889

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
PC 1982-2633, September 3, 1982	42,418
PC 1982-2634, September 3, 1982	51,940
PC 1982-2759, September 9, 1982	153,931
PC 1982-2869, September 22, 1982	24,722
PC 1982-2984, September 30, 1982	99,037
PC 1982-3145, October 14, 1982	121,428
PC 1982-3202, October 21, 1982	9,972
PC 1982-3374, November 4, 1982	135,005
PC 1982-3375, November 4, 1982	71,266
PC 1982-3478, November 18, 1982	32,662
PC 1982-3596, November 25, 1982	66,297
PC 1982-3672, December 2, 1982	79,110
PC 1982-3792, December 9, 1982	232,343
PC 1982-3940, December 23, 1982	46,639
PC 1983-0027, January 1, 1983	32,072
PC 1983-0028, January 13, 1983	39,208
PC 1983-0217, January 27, 1983	106,270
PC 1983-0279, February 3, 1983	17,583
PC 1983-0459, February 17, 1983	54,608
PC 1983-0536, February 24, 1983	78,227
PC 1983-0668, March 3, 1983	113,418
PC 1983-0669, March 3, 1983	48,890
PC 1983-0710, March 10, 1983	100,009
PC 1983-0767, March 17, 1983	61,774
PC 1983-0851, March 24, 1983	71,676
PC 1983-0948, March 31, 1983	63,688
PC 1983-1099, April 14, 1983	30,248
PC 1983-1177, April 21, 1983	412,271
PC 1983-1322, May 5, 1983	132,074
PC 1983-1323, May 5, 1983	78,318
PC 1983-1399, May 12, 1983	74,850
PC 1983-1508, May 19, 1983	106,757
PC 1983-1535, May 26, 1983	81,203
PC 1983-1714, June 9, 1983	148,814
PC 1983-1785, June 16, 1983	106,951
PC 1983-1870, June 23, 1983	99,812
PC 1983-2042, June 30, 1983	224,899
PC 1983-2072, July 7, 1983	128,624
PC 1983-2345, July 27, 1983	257,317
PC 1983-2484, August 10, 1983	748,171
PC 1983-2599, August 24, 1983	953,645
PC 1983-2684, September 1, 1983	816,986
PC 1983-2803, September 15, 1983	362,322
PC 1983-2895, September 15, 1983	675,005
PC 1983-3168, October 13, 1983	495,332
PC 1983-3169, October 13, 1983	141,391
PC 1983-3170, October 13, 1983	215,176
PC 1983-3349, October 27, 1983	1,846,496
PC 1983-3423, November 3, 1983	353,102
PC 1983-3548, November 17, 1983	248,547
PC 1983-3549, November 17, 1983	258,112
PC 1983-3669, November 24, 1983	587,577
PC 1983-3744, November 30, 1983	488,615
PC 1983-3855, December 8, 1983	333,880
PC 1983-4021, December 15, 1983	587,814
PC 1983-4104, December 22, 1983	5,504,849
PC 1984-0050, January 11, 1984	832,008
PC 1984-0146, January 19, 1984	1,044,335
PC 1984-0147, January 19, 1984	1,115,913
PC 1984-0264, January 26, 1984	112,027
PC 1984-0433, February 9, 1984	1,245,337
PC 1984-0434, February 9, 1984	1,399,853
PC 1984-0525, February 16, 1984	539,112
PC 1984-0653, February 23, 1984	759,042
PC 1984-0780, March 8, 1984	603,011
PC 1984-0874, March 15, 1984	242,736
PC 1984-0987, March 22, 1984	744,190
PC 1984-0988, March 22, 1984	1,291,355
PC 1984-1076, March 29, 1984	917,679
PC 1984-1158, April 5, 1984	428,723
PC 1984-1243, April 12, 1984	1,724,802
PC 1984-1327, April 18, 1984	1,045,520
PC 1984-1454, May 3, 1984	2,217,929
PC 1984-1556, May 10, 1984	1,243,972
PC 1984-1685, May 17, 1984	309,388
PC 1984-1772, May 24, 1984	990,878
PC 1984-1984, June 7, 1984	2,309,511
PC 1984-2053, June 14, 1984	831,643
PC 1984-2189, June 21, 1984	2,272,998
PC 1984-2314, June 28, 1984	3,886,275
PC 1984-2511, July 12, 1984	1,004,158
PC 1984-2660, July 25, 1984	4,438,174
PC 1984-2725, August 10, 1984	1,361,322
PC 1984-2726, August 10, 1984	2,244,152
PC 1984-2834, August 24, 1984	1,815,413
PC 1984-2918, August 31, 1984	5,227,606
PC 1984-3156, September 12, 1984	2,027,174
PC 1984-3157, September 12, 1984	1,672,595
PC 1984-3394, October 18, 1984	3,610,052
PC 1984-3395, October 18, 1984	1,659,412
PC 1984-3396, October 18, 1984	3,645,859
PC 1984-3397, October 18, 1984	1,092,323
PC 1984-3635, November 8, 1984	2,589,229
PC 1984-3636, November 8, 1984	1,210,172
PC 1984-3747, November 22, 1984	746,681
PC 1984-3896, December 6, 1984	2,191,245
PC 1984-3978, December 6, 1984	3,271,462
PC 1984-4097, December 20, 1984	1,577,959
PC 1984-4098, December 20, 1984	2,501,553
PC 1984-4099, December 20, 1984	1,397,303
PC 1985-0102, January 17, 1985	5,758,354
PC 1985-0295, January 31, 1985	4,901,906
PC 1985-0481, February 14, 1985	913,024
PC 1985-0482, February 14, 1985	1,769,827
PC 1985-0483, February 14, 1985	2,258,838
PC 1985-0637, February 28, 1985	1,727,220
PC 1985-0670, February 28, 1985	2,849,662
PC 1985-1047, February 28, 1985	1,536,608
PC 1985-1048, February 28, 1985	896,352
PC 1985-1161, April 4, 1985	3,460,428
PC 1985-1162, April 4, 1985	1,585,405
PC 1985-1163, April 4, 1985	2,988,886
PC 1985-1277, April 18, 1985	1,917,720
PC 1985-1647, May 16, 1985	1,173,652
PC 1985-1648, May 16, 1985	2,200,669
PC 1985-1649, May 16, 1985	2,303,690
PC 1985-1650, May 16, 1985	1,627,842
PC 1985-1706, May 23, 1985	1,467,778
PC 1985-1707, May 23, 1985	3,529,304
PC 1985-1907, June 13, 1985	4,613,353
PC 1985-2007, June 20, 1985	1,975,636
PC 1985-2076, June 27, 1985	2,621,777
PC 1985-2091, June 27, 1985	3,876,776
PC 1985-2142, July 4, 1985	5,035,506
PC 1985-2300, July 24, 1985	2,451,459
PC 1985-2359, July 24, 1985	2,543,893
PC 1985-2474, August 7, 1985	994,127
PC 1985-2504, August 7, 1985	2,216,457
PC 1985-2690, August 28, 1985	4,828,908
PC 1985-2691, August 28, 1985	1,872,335
PC 1985-2775, September 12, 1985	2,332,065
PC 1985-2776, September 12, 1985	404,216
PC 1985-2825, September 19, 1985	2,049,356
PC 1985-2826, September 19, 1985	4,486,520
PC 1985-2876, September 26, 1985	2,865,676
PC 1985-2960, October 3, 1985	2,790,752
PC 1985-2961, October 3, 1985	1,675,248
PC 1985-3100, October 10, 1985	810,876
PC 1985-3205, October 24, 1985	793,466
PC 1985-3318, November 7, 1985	1,033,362

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
PC 1985-3319, November 7, 1985	1,868,963
PC 1985-3415, November 21, 1985	667,636
PC 1985-3416, November 21, 1985	1,026,327
PC 1985-3417, November 21, 1985	5,800,965
PC 1985-3530, December 5, 1985	3,500,771
PC 1985-3607, December 12, 1985	1,617,925
PC 1985-3608, December 12, 1985	2,652,856
PC 1985-3728, December 19, 1985	956,768
PC 1986-0048, January 10, 1986	1,516,246
PC 1986-0144, January 16, 1986	3,582,418
PC 1986-0208, January 23, 1986	11,238,062
PC 1986-0278, January 30, 1986	1,578,537
PC 1986-0347, February 6, 1986	1,561,767
PC 1986-0404, February 13, 1986	1,946,017
PC 1986-0500, February 27, 1986	5,701,898
PC 1986-0501, February 27, 1986	4,033,816
PC 1986-0567, March 6, 1986	1,267,310
PC 1986-0623, March 13, 1986	2,515,231
PC 1986-0686, March 20, 1986	4,525,285
PC 1986-0853, April 10, 1986	2,381,922
PC 1986-0854, April 10, 1986	6,188,792
PC 1986-0948, April 17, 1986	2,663,001
PC 1986-1016, April 24, 1986	1,654,949
PC 1986-1071, May 1, 1986	2,485,844
PC 1986-1121, May 8, 1986	2,603,138
PC 1986-1171, May 15, 1986	4,545,700
PC 1986-1210, May 22, 1986	1,113,517
PC 1986-1356, June 5, 1986	4,874,391
PC 1986-1420, June 12, 1986	1,713,885
PC 1986-1487, June 19, 1986	2,903,405
PC 1986-1570, June 26, 1986	1,603,668
PC 1986-1727, July 23, 1986	2,646,463
PC 1986-1728, July 23, 1986	4,726,010
PC 1986-1902, August 13, 1986	1,401,173
PC 1986-1903, August 13, 1986	1,376,532
PC 1986-1904, August 13, 1986	2,174,375
PC 1986-2135, September 11, 1986	2,654,250
PC 1986-2136, September 11, 1986	218,641
PC 1986-2137, September 11, 1986	1,002,437
PC 1986-2200, September 18, 1986	1,246,833
PC 1986-2281, October 2, 1986	4,396,862
PC 1986-2282, October 2, 1986	1,177,956
PC 1986-2321, October 9, 1986	1,304,629
PC 1986-2383, October 23, 1986	851,341
Remissions of less than $1,000	11,038
	309,655,101

PC 1971—2727, December 14, 1971 amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1975, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977, PC 1979—3466, December 19, 1979 and PC 1981—69, January 15, 1981 remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff items 42700-1 and 42701-1 entered for consumption:

(a) in 1986 and that are for machines or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1976, 1977, 1978, 1979 or 1980;

(b) in 1987 and that are for machines or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1977, 1978, 1979 or 1980—$3,758,853:

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970 in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods—$5,155,229:

Tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3:

	$
PC 1971—2727	3,758,853
PC 1970—1200	5,155,229
	8,914,082

PC 1953—18/894, June 9, 1953, remission of customs duties and taxes on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1986-87:

British Columbia Railway	82,667
Burlington Northern Railway	897,413
Canadian National Railway	147,531
Canadian Pacific Railway	4,591,247
Chessie System Railroads	1,520,708
Consolidated Rail Corporation	237,480
Napierville Junction Railway	34,703
	7,511,749

PC 1960—1600, November 25, 1960, customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada—United States projects, or United States Government establishments in Canada:

Atomic Energy of Canada Limited	110,328
Canada Centre for Inland Waters	77,733
Canadian Coast Guard	14,035
Canadian General Electric Company	7,166
Department of Commerce	10,928
Department of Energy, Mines and Resources	380,504
Department of National Defence	354,540
Department of Supply and Services	199,081
EEV Canada Limited	3,348
Environmental Canada	3,099
Health and Welfare Canada	18,298
MA Electronics Canada	15,782
Raytheon Canada Limited	1,209
Southern Research Institute	15,589
Subtec Limited	1,842
Transport Canada	7,719
Varian Canada Incorporated	26,506
Victrix Limited	10,069
Remissions of less than $1,000	630
	1,258,406

PC 1970—1913, customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

Advance Power (1984) Incorporated	7,132
Aircraft Appliances	16,580
Ameron Canada Incorporated	3,082
Amertek Incorporated	2,985
AMP of Canada Limited	3,620
Arsenceaux Canada	41,695
Bachan Aerospace of Canada Limited	30,652
Bata Engineering	277,591
Bell Aerospace Canada Division of Textron Canada	47,913
Bell Northern Research	1,213
Bosal Canada Incorporated	50,854
BTL Division Allectropac Incorporated	73,869
CAE Electronics	40,954
C-Tech	194,593
Canadair	2,075
Central Sales	1,767
Cercast Incorporated	15,662
Chicopee Manufacturing	1,425

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
CHT Steel Company	155,863
Computing Devices Company	153,217
Diemaco Incorporated	4,602
Diemaster Tool Incorporated	5,659
Dowty Equipment of Canada	10,575
EG Lomas	3,952
Eastern Precision Casting	6,429
Ebco Industries Limited	15,298
Emtol Division of Linamar	15,220
Fleet Industries A Division of Ronyx Corporation	69,549
General Motors of Canada Limited	3,445,222
Greening Donald Company Limited	9,848
Hastech Division of Linamar	86,587
Hawker Siddeley Canada Limited	1,152
Hermes Electronics Limited	299,607
Heroux Limited	14,967
Indal Technologies Incorporated	99,707
Irvin Industries Canada Limited	22,599
July Engineering	8,309
Kab Electronic	1,475
La Compagnie D'Ingénerie Triplex Limited	4,284
Les Arsenaux Canadiens Limitée	115,686
Les Chantiers Davie Limitée	30,284
Linamar Machine Limited	172,623
Linex Division of Linamar	56,009
Litton Systems Canada Limited	26,129
Magline of Canada	131,766
Magna Electronics Limited	161,329
Marine Aerospace	1,712
Michelin Tires (Canada) Limited	7,168
Microtel	796,521
Motor Wheel Corporation of Canada Limited	252,936
Novatronics of Canada Limited	1,533
Premco Machine Limited	17,760
RJ Stamping Company Incorporated	11,799
Raychem Canada Limited	75,644
Raytheon Canada Limited	522,836
Renfrew Precision Sheet Metal	16,806
Rockwell International of Canada Limited	12,897
Spar Aerospace Products Limited	1,105
Sperry Univac Incorporated	185,555
Technimeca Limited	2,469
Textron Canada Limited	5,215
Triplex Engineering Company	34,554
Verral Fabricators	1,027
Versatile Vickers	1,158,501
Vestshell Incorporated	97,222
West Heights Manufacturing Incorporated	45,400
Remissions of less than $1,000	31,187
	9,221,456

PC 1975—3025, December 23, 1975, remission of excise duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (wine):

Great West Distillers Limited	3,999,054
Hiram Walker and Sons Limited	12,325
Les Distilleries Dumont Limitée	2,220,371
Les Vins André du Québec Limitée	524,563
McGuinness Distillers Limited	2,234,901
Melville Distilleries Limited	1,007,999
Potter Distilleries Limited	182,461
Rieder Distillery Limited	718,274
Schenley Canada Incorporated	78,610
St Lawrence Starch Company Limited	9,195,827
	20,174,385

PC 1976—958, April 27, 1976, remission of excise duties on spirits lost due to breakage in warehouse and while in transit:

	$
Alberta Liquor Control Board	3,064
British Columbia Liquor Distribution Branch	23,864
Manitoba Liquor Control Commission	4,960
New Brunswick Liquor Corporation	2,686
Nova Scotia Liquor Commission	5,114
Potter Distilleries Limited	47,895
Saskatchewan Liquor Board	3,221
Société des Alcools du Québec	65,416
The Seagram Company Limited	26,237
Remission of less than $1,000	145
	182,602

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada	826,983
Canadian Pacific Air Lines Limited	834,249
Nordair Limitée	29,722
Pacific Western Airlines Limited	12,388
Wardair Canada (1975) Limited	214,906
Worldways Canada Limited	17,760
	1,936,008

PC 1979—615, March 1, 1979, remission of custom duties on goods imported for processing and subsequent export:

123 051 Canada (Auto Pro)	7,522
AHA Manufacturing Company Limited	88,687
AMF Canada Limited	1,095
Aar-Kel Moulds Limited	731,854
Accurpress Manufacturing Limited	88,642
Acier Casteel	1,428
Advance Power (1984) Incorporation	58,206
Afton Operating Corporation	64,377
Air Canada	2,030,856
Alberta Distillers Limited	38,915
Alcan Canada Products Limited	1,393,982
Alcom	26,172
Aldura Trailer 7 Equipment (Kent) Manufacturing	13,629
All Bake Confection Limited	68,182
Aluminerie de Beaucancour Incorporated	73,915
Aluminium Company of Canada Limited	5,021
Amav Industries	33,220
American Hospital Supply Canada Incorporated	14,205
Amerisport Incorporated	52,955
Anchor Machine & Manufacturing	2,621
Aradco Management Limited	12,977
Arbour Dominion Limited	2,028,501
Arconas Corporation	50,923
ARD Industries Limited Division of Fricton Welding	13,832
Armstrong World Industries (Sonotrol Division)	74,926
Artopex	20,579
Arvid Machine Tools Limited	244,431
Arvid Productivity Systems Incorporated	2,394
Atco Industries (NA) Limited	376,896
Auto Pro Incorporated	154,246
Automation Services (ASE)	4,862
Aviation Electric Limited	10,279
B and X Industries	87,716
Bagatelle Incorporated	4,551
Baker & McMillan Control	1,363
Bay Mills Limited	166,624
Baycoat Limited	6,912
BCL Magnetics Limited	157,752
Beer Precast Concrete Limited	6,107

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Beloit Canada Limitée	78,431
Bendix Avelex	17,445
Bernard Mold Limited	5,523
Best TH Printing Company Limited	10,758
Binder Tool and Mold Incorporated	1,185,701
Bingham International Incorporated	73,234
Blauer International	7,551
Blue Bird International Incorporated	1,750,563
Bombardier Incorporated	38,679,926
Bomen Incorporated	179,410
Bonne Bell of Canada Limited	31,058
Bose Canada Incorporated	509,528
Bradbury Company (455715) Ontario Limited	7,587
Brasserie Molson du Québec	11,417
Bristol-Myers Canada Incorporated	265,148
British American Bank Note Incorporated	13,060
Brookside Farms Limited	117,317
Budd Canada Incorporated	47,879
Build-A-Mold Limited	159,333
Burcan Industries Limited	21,254
Burke Canada Incorporated	9,296
Burroughs Memorex	91,829
Business Accessories Incorporated	22,104
Butler Polymet Plastics Division	106,989
CAE Electronics Limited	845,251
C-E Peg Incorporated	44,002
CIP Incorporated	68,546
CAE Machinery Limited	425,512
Camions Pierre Thibault Incorporated	317,447
Canada Allied Diesel Company	1,453
Canada Hair Cloth Company Limited	20,340
Canadelle Incorporated	58,210
Canadian Babbitt Bearings Incorporated	1,257
Canadian Feed Screws Manufacturing Limited	8,767
Canadian General Electric Company Limited	35,292
Canadian General Tower	462,182
Canadian Kenworth Company	109,386
Canadian Lukens Limited	85,562
Canadian Marconi	2,148,104
Canadian Mist Distillers Limited	2,555,166
Canadian Re Fractories	118,376
Canadian Steelmaster Company Limited	237,918
Canchilla Associates Limited	33,478
Canco Cranes Limited	50,657
Canron Incorporated Western Bridge Division	604,615
Canterra Engineering Limited	21,428
Capital Disposal Equipment Incorporated	90,192
Capsule Technology International Limited	98,657
Cardinal Clothes Incorporated	113,610
Carrington Distillers Limited	1,951
Casa Interiors Limited	20,419
Caterpillar of Canada Limited	261,729
Cavalier Tool and MEG Limited	356,929
Celanese Canada Limited	275,494
Center Tool and Mold Company Limited	69,327
Central Stampings Limited	182,265
Cercast (1979) Incorporated	292,393
Chemical Resin Incorporated	227,065
Chrysler Canada Limited	16,610,894
CHT Steel Company	166,919
CIE Minière Québec Cartier	199,970
Clay-Mill Technical Systems Incorporated	426,929
CML Northern Blower Incorporated	117,363
Cobra Machine Tool Company	59,738
Codalex	72,501
Coleco	386,825
Collaboration Santé Internationale	14,144
Cominco Limited	14,372
Compagnie Minière IOC Limitée	16,478
Computer Assembly Systems Limited	17,049
Computing Devices Company	22,008
Comtec International	82,535
Conross Corporation	110,223
Consoltex Incorporated	13,406
Continuous Colour Coat Company	379,838
Control Data Canada Limited	234,341
Convenience Mold	4,192
Cord Turbo Blowers Limited	44,889
Corma Incorporated	71,404
County Line Egg Products Limited	228,337
Craigs Machine Shop	36,644
Creations Américana Incorporée	334,624
Creo Electronics Corporation	9,159
Cross-Lasalle Machine Tool of Canada Limited	96,076
Cullen Detroit Diesel	16,231
Customs Trim Limited	682,238
Cyvex Corporation	382,940
Dafoe and Dafoe Incorporated	75,060
Dart Machinery of Windsor	13,116
Decoustics Limited	153,628
Degussa Canada Limited	547,219
Delta 70 Manufacturing Limited	32,346
Delta Furniture Company	21,947
Desmarais & Frères Limitée	5,661
DGB Assemblies Limited	437,083
DGM - Dominion General Manufacturing Limited	307,538
Diesel Equipment Limited	802,933
Digital Equipment of Canada Limited	204,545
Dominion Bridge Sulzer Incorporated	341,651
Dominion General Manufacturing Limited	19,305
Dominion Sample Limited	19,490
Donlee Manufacturing Industries Limited	75,988
Dreco Group of Companies	90,263
Dresden Industrial Company (Canada) Limited	4,812
Dresser Canada	34,526
Drill Systems Limited	20,074
Drossback North America	2,544
Dyer Equipment Incorporated	65,688
EH Ferree Company Limited	144,777
ER St Denis and Sons Limited	101,733
EH Hansen Manufacturing Limited	2,242
Earth Systems Limited	3,013
Eastern Coated Papers Limited	37,723
Ebco Industries	337,096
Ecusta Fibres Limited	5,544
Edac Incorporated	102,595
El-Chem Construction Company	7,127
Electrical Contact Limitée	185,359
Emtol Manufacturing Limited	177,221
Enterprises Electropro	12,020
Eplett Dairies Company Limited	219,636
EPRO Machine Limited	6,539
Erco Industries Limited	591,919
Ernst Leitz Canada Limited	125,600
Esco Limited	30,150
Estée Lauder Cosmetics Limited	174,869
Ets Robovo Limitée	91,257
Euclid Canada Limited	2,014
Eureka Coach Company Limited	807,067
Evin Industries Limited	4,074
Exeltor Incorporated	286,903
FH Welding Machines Limited	8,803
FM Marine	11,294
Faber et Cie Incorporated	5,862
Fabricated Steel Products (Windsor) Limited	655,925
Fabtron Corporation	51,337
Fanco Products Incorporation	1,457
Ferranti-Packard Transformers Limited	6,717
Foxboro Canada	7,180
Frank W Horner Incorporated	78,545
Freedland Industries Limited	625,257
Freshwater Fish Marketing Corporation	95,155

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Furnitrad Incorporated	32,107
GEC Diesels Incorporated	16,009
Gaco Systems Limited	284,866
Garlock du Canada Limitée	15,660
Gearcraft Machines Corporation	8,461
General Kinetics Engineering Corporation	29,256
General Motors of Canada Limited	2,007,317
Get Away Enterprises	15,517
Gilbraltar Mines Limited	20,667
Glegg Water Conditioning Incorporated	100,516
Glenayre Electronics	222,184
GPL Treatment Limited	68,419
GPL Yachting	8,812
Grand Falls Industries	25,202
Granville Island Brewing	1,370
Greater Canada Colour Printing Limited	433,618
Grimsby Stove & Furnace Limited	44,295
Group Cristie Limitée	627,642
HE Vannatter Limited	1,937,735
Hallmark Tools Limited	380,990
Harber Manufacturing Limited	2,543
Harricana Metal Incorporated	47,805
Hastech Incorporated	30,034
Hepburn John T Limited	17,154
Herro Machinery Limited	38,279
Heuga Canada Limited	91,782
Highway Stamping (Windsor) Limited	38,496
Hiram-Walker & Sons Limited	5,282,273
Holiday Juice Company	2,270
Holmes Foundry Limited	58,628
Home & Park Motor Home Division	92,009
Hunt Refrigeration	61,355
Huron Steel Products (Windsor) Limited	59,995
Husky Injection Moulding Systems Limited	151,161
Hyundai Auto Canada Incorporated	3,357
IBM Canada Limited	2,412,821
Idacom Electronics Limited	25,631
Ideal Mold Incorporated	460,010
ILCO Unican Incorporation	35,955
Imapro Incorporated	16,046
Imasa Limited	159,448
IMO Foods Limited Canada	71,997
Imperial Flavours Incorporated	30,549
Indal Wahl Systems Limited	58,068
Industries Griffin	60,545
Industries Lavage Dentix Incorporation	326,365
Industries NRC Incorporée	117,843
Inovative Metal Incorporated	210,994
Interbake Foods Limited	339,703
Interfriction Canada	64,029
Interiors International Limited	213,679
International Controls Limited	44,389
International Tools (1973) Limited	4,470,336
Interoptics Limited	2,599
Intertape Systems Incorporated	197,704
IPL Incorporated	34,252
Isomedix Corporation	4,181,271
JIC Electric Canada	31,806
JTL Machine Limited	18,194
James J Brunelle Instruments	3,073
Jeep Corporation	6,259,326
John T Hepburn	7,469
Joseph E Seagram & Sons Limited	142,115
Judricks Enterprises Limited	59,463
Kable Tapes Limited	71,125
Kadet Engineering Incorporated	2,348
Kasle Steel	501,570
Kendan Manufacturing Limited	979,299
Keuffel and Esser Canada Incorporated	122,656
Kimberly Clark of Canada Limited	30,379
King Furniture Incorporated	22,814
Kolmar of Canada Limited	124,387
Kremco Knoll Rig & Equipment Manufacturing Company	66,851
Krug Furniture	92,602
LG Balfour Company Limited	40,959
La Compagnie Minière IOC	298,912
La Rechaperie Enregistrée	6,564
Lab Volt Limitée	74,013
Lamb Systems Group Division of F Jos Lamb Company Limited	5,195,568
Lamko Tool and Mold Incorporated	1,466,195
Lauzon Packaging Limited	21,492
Laval Tool and Mold Incorporated	87,304
Lawson & Jones Limited	74,242
Lawson Packaging Limited	54,296
LeBlanc and Royle Communications Incorporated	41,220
Leigh Navigation Systems Limited	92,914
Les Carrosseries Fontaine 1979 Limitée	5,386
Les Carrosseries Parco Incorporée	21,543
Les Entreprises Andre Tougas	101,439
Les Importations Prevues Limitée	11,111
Les Industries Sefina Limitée	1,919
Les Machineries Tenco	43,649
Les Manufactures Heeg Incorporated	5,914
Les Panneaux Vic Ply Incorporée	3,549
Linamar Machine Limited	285,600
Line Canada Machines Outils Limited	28,437
Linex Manufacturing Limited	310,898
Little Kristy	48,608
Lockwood Manufacturing Incorporated	23,764
MA Brian Company Limited	6,207
MGW Controls Limited	9,314
MSB Plastics Manufacturing Limited	1,173
MacDonald Detweiler and Associates Limited	121,545
MacLine Fittings Limited	2,748
Magemite Incorporation	35,688
Magnum Distributing Limited	13,748
Maloney Steel Limited	31,964
Manufacturier Grandford Incorporée	283,913
Marimac Textiles	605,143
Marina Gagnon & Fils Limitée	72,648
Master Machine and Duplicating (Windsor) Incorporated	14,880
McGaw Manufacturing Division of McGaw Supply Limited	49,486
McInnis Material Handling Systems	28,590
McQueen's Boatworks Limited	95,706
MDA Technologies Limited	82,835
Mercedes Textiles Limited	24,799
Métal St-Jean Incorporée	37,817
Metalex Products Limited	32,811
Metalumen Manufacturing Incorporated	7,128
Metcor Incorporated	1,020
Metric Mold	2,292
Metropolitan Distribution Services	2,496
Meubles Delta	27,742
Meubles JPM Gervais Incorporée	98,043
Michelin Tires (Canada) Limited	2,718,851
Microtel Limited	265,666
Midwest Precision	97,906
Mikelly Diffusion Incorporation	1,786
Mitec Manufacturing Company Limited	17,648
Mitel Corporation	66,412
Miyec Manufacturing Limited	132,526
Modern Mold Limited	141,732
Mohawk Metal Products Limited	100,578
Moli Metal	18,401
Molson Breweries Ontario Limited	25,435
Montclair Nestle	11,485
Moosehead Breweries Limited	914,291
Moteurs Leroy Somer du Canada Limitée	391,314
Motor Coach Industries	127,576
MSA Tire Limited	243,678
Mux Lab Incorporation	12,339
Mylarz Mould Limited	163,182

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
National Liquidators Limited	25,040
National Sample Card Company	39,835
National Steel Car Limited	54,858
Nautilus Yachting Limitée	268,941
Nelbro Packing Limited	241,789
Neo Industries Limited	92,914
Nestle Division of Nestle	54,355
Nestle Enterprises Limited	12,561
Newcor Canada Limited	2,352
Nicholson Murdie	1,759
Noranda Metal Industries Limited	24,371
Nortek Computers Limited	5,024
Northern Telecom Canada Limited	3,612,862
Norton Canada Incorporated	167,605
Novacro Machining Incorporated	7,406
Novatel Communications	8,146
Nugget Drilling Limited	86,460
NYAB Vicom Division of General Signal Limited	4,784
Odessey Vans Corporation	20,729
Olan Mills of Canada Incorporated	81,358
Omega Tool Limited	269,083
Ontario Wire & Steel Corporation	9,656
Ontor Limited	1,453
Outils Coupants Internationals Incorporée	49,451
Pacer Industries Incoporated	36,259
Padinox Incorporated	1,372
Paragon Tool Division North American Plastics	2,188,724
Parco-Hesse Corporation Incorporated	54,625
Patella Con.. uction Incorporated	1,907
Paul Demers et Fils	29,603
Pavesi International Incorporated	22,393
Peelco Manufacturing Limited	95,148
Philips Information Systems Limited	381,498
Pirelli Cables Limited	202,534
Plastiques Ronor	105,289
Polywrap Product of Canada	141,115
Potter Distilleries	2,545
Power Battery (Iberville) Limited	110,792
Precision Spring of Canada Limited	6,911
Prestcold North America	73,483
Protein Foods Corporation Limited	98,626
Pure Metal Galvanizing (PMT)	123,016
QNS Limitée	15,756
Quebec Gear Works Limited	44,792
RP Scherer (Canada)	4,889
Ram Air Manufacturing	239,195
Rand R Tool & Mold Incorporation	103,139
Raymond Industrial Equipment Limited	466,926
Re-Doe Mold Company Limited	17,735
REF Automation Limited	89,538
Regal Tool and Mold Limited	631,136
Regional Services Officer Department	97,213
Reko Tool & Mold Incorporated	27,560
Relcom Incorporated	25,037
Rex Tool and Mold Limited	16,984
Richler Hydraulics Incorporated	34,932
Richler Industries	36,948
Ricwil Limited	17,159
Robert Mitchell Incorporated	46,653
Rockwell International Limited	1,991,406
Romeo Machine Shop	1,987
Ross Ellis Limited	107,806
Rotario Limited	10,533
Royal/Amcan Plastics Limited	63,253
Rubans Adhesif- Vibac	675,481
Rumble Canada Limited	20,326
SWF Automotive Products	633,898
SR Telcom Incorporated	193,552
Schegel Canada Incorporated	37,688
SDI Steel Door Industries	20,884
Seabreeze Electric Corporation	25,461

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Seebrum Metal Products Limited	245,383
Sefina Industries	6,525
Serigraphic Incorporated	3,586
Shaw Pipe Protection Limited	27,919
Shaw—Almex Industries Limited	16,889
Shell Canada Resources Limited	178,971
Shellcast Foundries Incorporated	26,624
Sherbrooke Bandag Incorporated	1,490
Shield Metal Industries Limited	7,039
Signtech Incorporated	186,353
Singer Company	5,657
Sivaco Quebec Division of Ivaco Incorporated	14,072
SKD Manufacturing Company Limited	806,937
Smith and Nephew Incorporated	643,536
Snazz Corporation	23,583
Sonotrol Division	19,117
Source Montclair/Labrador	7,794
Spar Aerospace Products Limited	511,469
Spartan	24,256
Spinig Manufacturing Company Limited	304,204
St Clair Tool and Die Limited	335,251
Standard Aero Limited	106,952
Standard Pipes Limited Coated Electrodes Division	45,045
Standard Tube Canada Incorporation	52,421
Star Slipper Company Limited	101,716
Stephens Adamson Division of Allis-Chalmers Canada Incorporated	64,794
Sterile Pharmaceuticals Limited	101,631
Sterling Automotive Supplies Incorporated	32,019
Storburn Limited	1,654
Stowe Woodward Company Limited	12,502
Strudex Fibres Limited	28,755
Subaquatics Development Corporation	32,000
Sunstrip International Incorporated	4,165
Superior Emergency Equipment	3,655
Taltek Electronics Limited	169,958
Tannereye Limited	25,313
TCI Superior Division Mueller Canada Incorporated	8,569
Technitread Tire Company	13,510
Techwest	14,741
Tecton Industries	5,628
Telmeys Electronic Systems Incorporated	2,327
Tecumseh Products of Canada Limited	134,110
Texcom Marketing Incorporated	43,610
The Borden Company Limited	280,278
The Seagram Company Limited	3,729,458
The Upjohn Company of Canada	1,214
Thomas Built Buses of Canada Limited	2,110,046
Tidy Welders Limited	13,250
Tie Communication Canada Incorporated	1,152,723
Timberjack	175,489
Toledo Scale Division Reliance Electric Limited	202,436
Trane Company of Canada Limited	99,863
Transway Systems Incorporated	33,531
Trenton Works Division of Hawker Siddeley Canada Incorporated	18,871
Tri Steel Incorporated	4,705
Tri-Star Industries Limited	5,662
Tri-Tec Controls Limited (Division of John H Wilson Electric)	7,608
Tri-Way Machine Limited	289,414
Tricot Beaver Limitée	2,273
Trio Tool and Mold Limited	116,559
Tripar Incorporated	7,809
Triumf	3,163
TRW Vehicle Safety Systems	97,406
Unicell Limited	329,304
Unique Mould Makers Limited	43,136
Unique Tool and Gauge Incorporated	8,115
Uniroyal Limited	114,259
United Tire and Rubber Company	19,748

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Univac Development	279,539
Universal Package	536,350
Unlimited Textures Company Limited	452,084
Utah Mines	628,438
Valera Electronics Incorporated	69,355
Valiant Machine and Tool Incorporated	157,684
Valley City Manufacturing	6,352
Valon Kone Canada Limited	20,876
Van Amera Industries	11,696
Vanderpol's Egg's Limited	28,403
Varta Batteries Limited	54,330
Velan Engineering	1,546,412
Veltri Stampling Corporation	6,867
Versatile Vickers Incorporated	9,135
Vestshell Incorporated	20,403
Vittforge Incorporated	15,003
VME Equipment of Canada Incorporated	140,363
Vonella-Angileri Clothing Manufacturing Incorporated	6,051
Vulcan Equipment Company Limited	39,758
Walinga Body and Coach Limited	174,177
Waterville Cellular Products Limited	113,240
Web Pax Incorporated	217,348
Weber Tool and Mold Limited	300,715
Welles Corporation Limited	510,975
Westar Timber	3,337
Westcan Electrical Manufacturing Incorporated	128,604
Westcott Fashions Limited	48,238
William Switzer and Associates Limited	27,945
Willow Glen Systems Limited	17,272
Wilson Machines Company	57,687
Windsor Match Plate and Tool Limited	9,057
Windsor Mold Incorporated	394,161
Wittke Iron Works Company Limited	22,186
Wolverine Division UOP Limited	86,064
Xypex Corporation	7,907
Remission of less than $1,000	17,296
	174,761,760

PC 1985—2071, June 27, 1985, customs duties, excise duties, excise taxes and sales tax on alcoholic beverages sold to visiting forces and to visiting personnel in Canada on temporary duty:

Alberta Liquor Control Board	58,877
British Columbia Liquor Distribution Branch	6,723
Liquor Control Board of Ontario	37,437
New Brunswick Liquor Corporation	14,690
Nova Scotia Liquor Commission	5,955
Remissions of less than $1,000	507
	124,189

GENERAL:

PC 1952—1945, April 4, 1952, goods for sale, use or free distribution by the United Nations or its Agents:

BMW Distributors Eastern Canada	3,799
Canadian Unicef Committee	47,694
	51,493

PC 1952—4282, October 15, 1952, remission of the customs duty and taxes on goods originating in countries enjoying the privileges of the British Preferential Tariff:

Alliance Merchantile Incorporated	2,491
Concise Sales Company Limited	3,202
Donan Marketing Corporation	3,012
Remissions of less than $1,000	789
	9,494

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable:

	$
Calgary 86 National Games	5,852
Centennial College of Applied Arts & Technology	1,500
Chrysler Canada	1,639
Church of Jesus Christ Latter-Day Saints	22,368
City of Kelowna	2,677
City of Vancouver	18,022
Concordia College	64,575
Festival Mondial de Folklore	3,318
Frontier Foundation	17,741
Kelsey Institute of Applied Arts & Sciences	4,500
Les Apôtres de l'Amour Infinie	11,025
Lutheran Association of Edmonton	1,447
Marie Anne Novelties Incorporated	1,118
Ministry Montreal	2,568
New Brunswick Community College	2,400
North American Indian Mission	1,754
Pacific Vocational Institute	1,500
Presbyterian Church	18,416
South Winnipeg Vocational Education Centre	5,100
Southern Alberta Institute of Technology	4,500
University of British Columbia	3,289
Vancouver Centennial Commission	3,844
Vancouver Cordovan Society	1,400
Vancouver Sea Festival Society	4,375
Remissions of less than $1,000	153,361
	358,289

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method:

Kalium Chemicals Division of PPG Industries Canada Limited	4,097

PC 1966—2184, November 24, 1966, remission of customs duty and partial sales tax on defence supplies:

Department of National Defence	20,313,285
AEL Microtel Limited	2,261
Remissions of less than $1,000	30
	20,315,576

PC 1966—19/2220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival:

Allied Food Distributors Incorporated	54,148
Best Kosher Products	4,207
Colonial Food Products Division	2,109
E Schwartz	2,263
Eden Manufacturing Company Limited	1,059
Export Packers Company Limited	1,421
Hattamovitch Kosher Imports	111,666
Holtzheuser Brothers Limited	4,077
Koffman Foods Limited	51,797
Kofman and Barenholtz Foods Limited	182,558
Loblaws Limited	1,267
Star Appetizer Limitée	10,656
Supreme Foods (Ontario) Limited	78,613
Remissions of less than $1,000	23,305
	529,146

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1967—38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for Export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty:

	$
Alberta Distillers	1,452
Canadian Mist Distillers Limited	18,339
Gilbey Canada Limited	2,056
Hiram Walker & Sons Limited	2,262
Remissions of less than $1,000	3,024
	27,133

PC 1967—489, March 16, 1967, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses:

Motor Coach Industries Limited	3,201,889
Townsend Textron Canada Limited	11,811
Remissions of less than $1,000	170
	3,213,870

PC 1967—24/1621, August 23, 1967, remission of the customs duty and excise taxes which might otherwise be payable in respect of equipment (including dredges, barges, tugs, scows or motor vessels) materials or supplies used or consumed for and in connection with the maintenance of the navigational channels in the international section of the St Lawrence Seaway:

Canron Incorporated Eastern Structural	3,531
Robco Incorporated	4,646
	8,177

PC 1967—27/1778, October 3, 1967, 65% of the customs duty and excise taxes payable by the Department of National Defence on replacement parts for seven C117 Falcon aircraft:

Department of National Defence	58,104

PC 1969—1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project:

Department of National Defence	20,823
Remissions of less than $1,000	435
	21,258

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes:

Delta Airlines Incorporated	14,434
Frontier Airlines Incorporated	6,584
Republic Airlines Incorporated	2,223
US Airlines	5,946
United Airlines Incorporated	30,389
Remissions of less than $1,000	4,395
	63,971

PC 1970—958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boys' shirts:

Remissions	200,382

PC 1970—1786, October 14, 1970, remission of duties and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances:

	$
Alberta Ballet Company	1,509
Grands Ballets Canadiens Les	19,350
National Ballet of Canada (Guild) The	23,894
National Ballet School (NSB) The	5,923
Royal Winnipeg Ballet of Canada	11,626
Theatre Ballet of Canada	1,053
Remissions of less than $1,000	140
	63,495

PC 1972—215, February 10, 1972, remission of customs duty on off-highway vehicles, parts and accessories and parts:

Aeroquip (Canada Limited)	4,837
Bata Engineering	108,277
Brute Manufacturing Limited	15,615
Ceco Sales Limited	47,392
Cypress Equipment Company Limited	6,673
Dresser Canada Incorporated	5,376
Dycon Limited	1,318
Euclid Canada Limited	4,719,458
General Motors of Canada Limited	183,615
Ingersoll Rand Canada Incorporated	8,120
JN Fauver (Canada) Limited	1,597
Lincoln St Louis Canada Limited	17,153
MacDonald Steel (1976) Limited	1,211
Moxy Trucks	75,967
Pacific Truck and Trailer Limited	222,241
Patlon Aircraft & Industries Limited	1,524
Tracon Engineering Limited	20,014
Unit Rig and Equipment Company	15,877
WME Equipment of Canada Limited	168,810
Wabco Equipment of Canada	3,430,962
Woodstock Hydraulic Power	2,159
Remissions of less than $1,000	3,577
	9,061,773

PC 1972—583, March 28, 1972, remission of customs duty on specified commercial vehicles:

Aluminium Company of Canada Limited	3,119

PC 1972—585, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Universal Handling Equipment	41,289

PC 1972—845, May 2, 1972, remission of customs duty on imported equipment and material used in the construction of exported vessels:

Saint John Shipbuilding Limited	22,474
Remissions of less than $1,000	77
	22,551

PC 1972—1029, May 16, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Teal Manufacturing Limited	16,576

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency:

International Atomic Energy Limited	48,697
Remissions of less than $1,000	541
	49,238

PC 1973—3568, November 13, 1973, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada:

Bay Mills Limited	1,512
Fibres Armtex Limitée (Les)	10,823
Garlock of Canada Limited	18,794

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Robco Incorporated	35.551
Remissions of less than $1.000	1.378
	68.058

PC 1974—34, Jaunary 8, 1974, remission of a portion of the customs duties sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia:

	$
Colorscans Party Limited	12.804
Continental Can Canada Incorporated	9.040
Craftsmen Distribution Incorporated	1.653
Des Hockley Wheels Incorporated	3.939
Everfresh Meat Processors Limited	3.177
Fletchers Limited	2.490
Man-Tech Associates	1.467
MCA International	1.815
Midwest International Incorporated	5.612
Pacific Woolen Mills	5.520
Reed Incorporated General Paint	42.784
Ronald A Chisholm Limited	5.396
Sigal Brothers Limited	1.006
Remissions of less than $1.000	5.515
	102.218

PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles. Canadian manufactured automobiles components:

	$
Honda Canada Incorporated	409.744
Volkswagen Canada Incorporated	544.714
	954.458

PC 1976—325, February 17, 1976, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

	$
Pettibone (Canada) Limited	2.301
Tor Truck Corporation	96.398
Remissions of less than $1.000	501
	99.200

PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and on recorded video tape:

	$
Asterisk Film & Videotape Productions	1.231
Boardwalk Motion Pictures Limited	2.564
Canadian Broadcasting Corporation	10.178
Ciné Group	9.020
Communication Claude Héroux	1.852
Dalton Fenske and Friends	1.733
Eureka Films Limited	2.923
Owl/TV Incorporated	1.412
Partners Film Company (The)	23.216
Pascoe R Productions Limited	1.209
Propeller Film Corporation	2.968
Rawifilm Incorporated	2.320
Salter Street Films	1.252
Schultz Bob Production Limited	15.530
Scollard Productions Limited	2.238
Société Radio Canada	8.376
Remissions of less than $1.000	20.467
	108.489

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada:

	$
21527361 Québec	2.489
Accoustiguide of Canada Limited	7.475
ALB Food	1.475
Bill Dillard Shows	53.475
C&B Concessions	7.944
Canadian Addition Foundation	1.275
China Pavilion Expo '86	16.184
Circus Vargus	11.024
Commission Exhibition	24.429
Daniel Hanian	1.332
ER Johnson Donuts	3.446
Expo '86 Corporation	2.911
Footsie Wootsie	4.681
George Reiss Limited	14.096
Harlequin Amusement	5.420
Henry H Rickard	3.148
Imperial Palace	41.300
JE Weatherhead Distributors	10.045
JJ and Sons	8.083
Kasu Cody & Jill Wells	6.615
Korean Pavilion Expo '86	1.168
Libbertt Concessions Incorporated	9.951
Munich Festhaus Expo '86	20.388
Norway at Expo '86	4.266
Quirion Jules	4.018
Raymond Gates	3.552
Richard Wilhelm	1.549
Sells Floto Incorporated	20.676
Stanford Hotel	5.551
Studio 86	13.825
T&B Concessions	9.353
Televac Computer Company	5.146
Vanfare Joint Venture	1.284
Washington State Store	2.015
Western Fair Grounds	3.030
William & Marguerite Cox	12.741
Remissions of less than $1.000	1.078.644
	1.424.004

PC 1977—297, February 10, 1977, remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

	$
Fauver JN (Canada) Limited	10.954
Ontario Bus Industries Incorporated	1.029.997
Parker-Hannifin (Canada) Incorporated	4.104
Saynor Electronics Limited	2.962
Martonair Canada Limited	1.364
Remission of less than $1.000	1.049
	1.050.430

PC 1978—749, March 16, 1978, remission of customs duty on used foundry patterns and related jigs and fixtures:

	$
ACF Grew Incorporated	242.616
Abex Industries of Canada Limited	9.676
Aqualine Incorporated	1.815
Archie McCoy Hamilton Limited	1.651
Associated Foundry	4.180
Bell City Foundry (Brantford) Limited	5.618
Benn Iron Foundry Limited	373.825
Birla Industries Incorporated	2.617
Black Clawson Kennedy	8.572
Browning Manufacturing Division of Emerson Electric	2.473
Canada Alloy Castings Limited	3.193
Canada Investment Castings	2.332
Canadian Steel Foundries	12.145
Canoe Cave Manufacturing	34.240
Cercast Incorporated	44.183
Cercor Incorporated	4.132
Clark Equipment	4.380
Cooper Yachts	11.816
Crowe Foundry Limited	4.079

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Deloro Stellite	4,161
Dofasco Incorporated	2,139
Dorr-Oliver Canada Limited	14,270
Fonderie Saguenay Limitée	2,722
Heritage Industries Limited	12,867
Highland Foundry	4,128
Hudson Bay Diecasting Limited	93,700
Mariland Yacht Sales Limited	21,742
McCoy Foundry Company	61,890
Moulage Sous Pression de Lyster	2,202
Shellcast Foundries	2,071
Specialty Cast Metals Limited	7,129
St Stephen Foundry Limited	13,854
Thunder Craft Industries Incorporated	26,110
Western Foundry	2,142
Remissions of less than $1,000	9,388
	1,054,058

PC 1978—842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers:

AFC Grew Incorporated	253,437
Canoe Cave Manufacturing Limited	598,635
Cooper Yachts Limited	872,054
Les Bateaux Peterborough Incorporated	7,458
Marineland Yacht Sales Limited	1,090,202
McQueens Boat Works Limited	54,706
Thompson Boats Limited	44,993
Thundercraft Industries Limited	115,090
	3,036,575

PC 1978—1116, April 13, 1978, remission of customs duty on titanium anodes:

BC Chemicals Limited	2,677
CIL Industrial Chemical Works	153,265
Canadian Occidental Petroleum	9,896
Canso Chemicals Limited	9,608
Chemetics International Limited	6,317
Clark Equipment of Canada	4,372
Dow Chemical Canada Incorporated	336,894
Electrode Corporation	15,391
Erco Industries Limited	44,779
FMC of Canada Limited	9,904
Industries PPG Canada Limitée	14,443
Purichlor Technology Limited	1,115
Quenord Chemicals Limited	112,758
Remissions of less than $1,000	102,631
	824,050

PC 1978—1136, April 13, 1978, remission of customs duty in respect of vessels chartered by CN Marine Corporation for the Atlantic Region Ferry Service:

Air Sea Equipment Limited	2,245
Canadian National Railways	1,227,193
Remissions of less than $1,000	46
	1,229,484

PC 1978—2185, July 5, 1978, remission of custom duty on certain motor vehicles, parts and accessories and parts thereof:

Thermo King Western (Calgary) Limited	32,780

PC 1978—2644, August 23, 1978, order respecting the remission of customs duty on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs:

Sandra Tea and Coffee	3,759

PC 1978—2835, September 6, 1978, remission of customs duty on specified commercial vehicles:

	$
Aluminum Company of Canada Limited	7,010

PC 1978—3117, October 12, 1978, remission of customs duty and excise taxes on obsolete or surplus goods destroyed in Canada:

Remissions	5,812,545

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on parts, equipment and other items for use by Canadian Air Carriers providing international commercial air service:

Air Canada	168,762
Nordair Aircraft Combined Services	5,503
Pacific Western Airlines Limited	2,367
Wardair Canada Incorporated	53,741
	230,373

PC 1978—3839, December 21, 1978, partial remission of customs duties, sales tax on specified commercial vehicles, parts and accessories and parts thereof:

Central Truck Body Company Limited	6,126

PC 1979—28, January 18, 1979, remission of customs duty and taxes on certain goods imported to support the CP-140 Aurora Aircraft:

Atlas Electronics Limited	2,414
CAE Electronics	1,865
Canadian Astronautics Limited	10,918
Crawford Allan Associated Limited	7,401
Department of National Defence	33,853
Digital Equipment of Canada	1,051
Electronics Wholesales	5,172
Entreprises d'Electricité JHT	13,545
Nucleonics Scientific Devices	18,693
Patton Aircraft & Industries	1,802
Raychem Canada Limited	2,023
Rockwell International of Canada Limited	119,506
Sanders Canada	32,018
Varian Canada Incorporated	13,548
Wackid Radio	2,197
Remissions of less than $1,000	2,917
	268,923

PC 1980—7/1674, June 19, 1980, provides for the remissions of customs duty and sales tax paid or payable on "printed material" imported into Canada by or on behalf of a "foreign carrier" for use exclusively in the promotion and operation of air services provided by the said carrier:

Remissions	533,318

PC 1980—2751, October 16, 1980, provides for remission of customs duty and partial sales tax paid or payable in respect of front and wheel end wheel loaders and parts:

Caterpillar of Canada Limited	11,044,279
Clark Equipment of Canada Limited	1,108,294
Crothers Limited	18,090
Dresser Canada Incorporated	1,725,999
Euclid Canada Limited	301,934
International Hough Division of Dresser	301,566
Melrose Equipment Limited	3,040
R Angus Alberta	13,669
VME Equipment of Canada Limited	613,395
Wabco Haulpac	2,541
Remissions of less than $1,000	1,015
	15,133,822

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

$

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand:

Colin Campbell and Sons Limited	6,167
Exchange A Blade Limited	2,162
G & M Marketing Enterprises Limited	1,662
Johnson JB Coffee and Food	2,250
Marquis of London Manufacturing (1979)	7,511
Shepherd's House of Import	16,373
Slumberwood Canada	4,414
Remissions of less than $1,000	6,696
	47,235

PC 1981—579, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated:

Les Fourgons Transit	16,058

PC 1982—887, March 18, 1982, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

Mitel Semi-Conductor Incorporated	1,648

PC 1982—890, March 18, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Bombardier Incorporated	498,535
Canrep Incorporated	2,997
Robert Bosch Canada Limited	4,297
Remissions of less than $1,000	163
	505,992

PC 1982—993, April 1, 1982, remission of customs duty and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:

AMP of Canada Limited	3,521
Bendix Avelex	43,878
CACE Electronics	161,945
Crawford Allan Associates Limited	8,423
Department of National Defence	1,842,541
Digital Equipment of Canada Limited	26,853
Electronic Wholesales Company	6,791
Godfrey Howden Incorporated	63,800
Gould Electronics	3,193
Howden Canada	144,381
Intertechnology Incorporated	19,671
JHT Electronics	2,906
Legère Industrial Supplies Limited	1,927
Leigh Engineering and Aerospace Division	1,202
Patlon Aircraft and Industries	5,639
Prelco Electronics	4,167
Rockwell International of Canada Limited	14,911
SMI Support Measures Limited	6,778
Sperry Incorporated	111,615
Victrix Limited	3,471
Virtual Prototypes	8,088
Remissions of less than $1,000	7,521
	2,493,222

PC 1982—1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China:

Bob Dale Glove and Import Limited	7,097
Can A Division	3,293
Remissions of less than $1,000	57
	10,447

$

PC 1982—1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle:

Eli Lilly Canada Incorporated	3,559
Syntex Agri Business Limited	36,215
	39,774

PC 1982—1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore:

McGill University	3,571
Nagoya University	1,451
Energy, Mines and Resources	1,704
	6,726

PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore:

Air Canada	9,703
Airtech Aviation	2,999
Brewers Warehousing Company Limited	6,862
British Columbia Forest Products	2,523
Dow Chemical	23,959
EA Janzen	4,102
Glassine Canada Incorporated	2,959
Goodyear CDA Incorporated	1,562
Hayes-Dana Incorporated	295,692
Home Oil Company Limited	9,771
Pan Canadian Petroleum Limited	667,200
Petro-Canada Incorporated	10,611
Quebec Cartier Mining Company	13,443
Sugra Limited	12,507
Trans Canada Pipe Lines Limited	1,031
Transport Canada	30,977
Remissions of less than $1,000	10,220
	1,106,121

PC 1982—2182, July 22, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited:

Funcraft Vehicles (1981) Limited	1,049

PC 1982—2477, August 18, 1982, remission of customs duty on equipment for use by Mitel Corporation in the design, development, testing or manufacture of semiconductor devices:

Mitel Corporation	67,622

PC 1982—2623, September 3, 1982, the remission of customs duty and sales tax on sewing machines imported by Singer Company of Canada Limited:

Singer Company	536,093

PC 1982—2635, September 3, 1982, remission of customs duty and tax on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated:

Western Star Trucks Incorporated	974,987

PC 1982—3142, October 14, 1982, remission of customs duty on North Pacific Alaskan Fur Sealskins:

Corporation Des Fourrures	1,580
Fabulous Furs	11,332
Glassman & Maislin Fur Matching	4,858
Samual Grossman Furs Incorporated	4,455
Splendid Fur Manufacturing	5,431

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
Sheila's Furs Registered	1.827
Remissions of less than $1.000	4.225
	33.708

PC 1982—3144. October 14. 1982. remission of customs duty on rotogravure printing rolls imported by DOMCO Industries Limited. Farnham. Quebec:

DOMCO Industries Limited	16.115

PC 1982—3201. October 21. 1982. remission of customs duties on processed almonds and pistachios:

Adams Brands	7.704
Bowes Company Limited	4.066
Canadian Pacific Airlines	1.949
Compass Food Sales Company Limited	6.539
F Archibald Brokerage	46.061
Galloways Specialty Food	2.421
General Foods Incorporated	10.712
Hotel Meridian	1.593
John Vince Foods	12.890
Johnsons JB Coffee and Food	2.420
Jonespac Company Limited	12.184
Laura Secord Limited	29.269
Lucerne Foods Limited	1.675
North American Impex Incorporated	10.295
RC Purdy Chocolates	2.341
Rowntree MacKintosh Canada Limited	15.800
Silverwood Dairies Limited	1.537
Targol Company Limited	2.399
Taylor Tracking Incorporated	27.340
Tenneco West Incorporated	8.880
Trophy Foods Limited	43.987
Warner Lambert Canada Incorporated	38.322
William Neilson Company Limited	6.056
Remissions of less than $1.000	106.686
	403.126

PC 1982—3315. October 28. 1982. remission of customs duty. sales and excise taxes paid on goods damaged. deteriorated or destroyed prior to release of the goods from customs control:

Remissions	59.758

PC 1982—3470. November 18. 1982. remission of customs duty on goods used in the manufacture of satellites and satellite subsystems for export:

Apollo Microwaves Limited	18.039
CAE Electronics Limited	17.840
Com Dev Limited	300.491
Digital Equipment of Canada Limited	1.588
Spar Aerospace Products	2.222.582
Remissions of less than $1.000	952
	2.561.492

PC 1982—3822. December 9. 1982. remission of customs duty on certain goods used in the production of components for certain aircraft:

Boeing of Canada Limited	28.582
Dubois et Nadeau Incorporée	1.701
	30.283

PC 1982—3941. December 23. 1982. remission of customs duty and sales tax on specified commercial vehicles. parts and accessories and parts thereof of Commerical Vans Incorporated:

Commercial Van Lines Incorporated	10.469

PC 1982—3942. December 23. 1982. remission of customs duty and sales tax on specified commercial vehicles. parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited:

	$
IT & T Cranes	1.575
Pollock Rentals Limited	1.962
	3.537

PC 1982—3943. December 23. 1982. remission of customs duty and sales tax on specified commercial vehicles. parts and accessories and parts thereof of Red Top Equipment Company Limited:

IMT Cranes Canada Limited	7.190

PC 1983—21. January 13. 1983. respecting the designation of least developed developing countries:

Ateliers Aspasie Incorporée (Les)	25.244
Edmont Canada	36.861
	62.105

PC 1983—30. January 13. 1983. remission of customs duty on specified commercial vehicles. parts and accesssories and parts thereof of George C Doerr Body and Trailer Company:

George C Doerr Body and Trailer Company	1.066

PC 1983—946. March 31. 1983. remission of customs duty and sales tax on specified commercial vehicles. parts and accessories and parts thereof Triangle Truck Equipment Limited:

Triangle Truck Equipment Limited	4.456

PC 1983—947. March 31. 1983. remission of customs duty and sales tax on specified commercial vehicles. parts and accessories and parts thereof of Childs Truck Bodies Limited:

Childs Truck Bodies Limited	23.371

PC 1983—2066. July 7. 1983. remission of customs duty on certain colour picture tube Imported by Mitsubishi Electronics Industries Canada Incorporated:

Mitsubishi Electronics Industries Canada Incorporated	1.288.706

PC 1953—2333. July 27. 1983. remission of customs duty. sales and excise taxes and excise duties on goods imported by visiting forces personnel:

Remissions	53.858

PC 1983—2340. July 27. 1983. remission of customs duty and sales tax on the duty paid or payable by Bastos du Canada Limitée on importations of cigarette filters:

Bastos Limitée	12.399

PC 1983—2374. July 27. 1983. remission of the customs duty paid or payable on imported goods detained prior to being released to charitable organizations in Canada:

Can Aide Foundation	69.047
Remissions of less than $1.000	770
	69.817

PC 1983—2525. dated August 10. 1983. provides for the remission of customs duty on spirits. wine or flavoring materials having a spirit content. imported for the purpose of being blended in a distillery with spirits in bond:

Alberta Distillers Limited	2.025.702
Canadian Mist Distillers Limited	9.568.422
Corby Distilleries Limited	2.328.190
Distillerie Dumont Limitée	29.064
Gilbey Canada Limited	809.313
Hiram Walker and Sons Limited	3.514.457
McGuiness Distillers Limited	1.924.696

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Meaghers	165,279
Melville	203,829
Potter Distillers of Ontario Limited	152,728
Rieder Distillery Limited	328,725
Rumark Rums Canada Limited	1,585,598
Seagram	1,693,695
Société des Alcools du Québec	40,012
Remissions of less than $1,000	236
	24,369,946

PC 1983—2797, September 15, 1983, remission of customs duty and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls:

Niagara Parks Commission	6,773

PC 1983—2988, September 29, 1983, remission of customs duty on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles:

Bristol Aerospace Limited	66,906

PC 1983—3138, October 6, 1983, remission of customs duty and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario:

Professional Courier Limited	109,339

PC 1983—3141, October 6, 1983, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of specified commercial vehicles and in respect of all parts and accessories and parts thereof, for such vehicles:

Mack Canada Incorporated	9,349,709

PC 1983—3414, November 3, 1983, remission of customs duty on shade fabrics imported for use in growing horticultural crops:

Remissions	168,698

PC 1983—3663, November 24, 1983, remission of customs duty on radio reference commercials and a portion of the sales tax on radio and television reference commercials:

Milton Bradley Canada Limited	2,263
Remissions of less than $1,000	309
	2,572

PC 1983—3769, November 30, 1983, remission of customs duty and sales and excise taxes on certain goods imported into or purchased in Canada by the participants of the 1986 World Exposition on Transportation:

Remissions	8,169,364

PC 1984—52, January 11, 1984, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Wiltsie Truck Bodies Limited:

Wiltsie Truck Bodies Limited	2,938

PC 1984—54, January 11, 1984, remission of customs duty on specified commercial vehicles:

Western Utilities Equipment Company Limited	10,593

PC 1984—331, February 2, 1984, remission of customs duty and taxes on machinery and equipment imported by various companies:

	$
Sheller Globe of Canada Limited	15,499

PC 1984—867, March 15, 1984, remission of customs duty, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations in substitution therefore:

Remissions	572,959

PC 1984—965, March 22, 1984, remission of customs duty and sales tax on laminated glass dinnerware:

Corning Canada Incorporated	1,142,751

PC 1984—1559, May 10, 1984, remission of customs duty and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited:

Navistar International Corporation of Canada	34,934,867

PC 1984—2048, June 14, 1984, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

Mitel Corporation	3,842

PC 1984—2332, June 28, 1984, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Bosch Robert Incorporated	7,559
Bombardier Incorporated	4,725
Remissions of less than $1,000	1,270
	13,554

PC 1984—2509, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée:

Carrosserie Parco Incorporée	102,610

PC 1984—2835, August 15, 1984, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof of American Motors Incorporated:

American Motors (Canada) Incorporated	26,796,087

PC 1984—3685, November 15, 1984, remission of customs duty, sales and excise taxes on certain articles imported by Pringle and Booth Limited:

Pringle and Booth Limited	1,120

PC 1985—365, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Sheller-Globe	1,730
Remissions of less than $1,000	980
	2,710

PC 1985—479, February 14, 1985, remission of customs duty, sales and excise taxes paid or payable by Westinghouse Canada Incorporated on nuclear power generation components and systems imported into Canada for testing:

Westinghouse Canada Incorporated	22,492

PC 1985—810, March 14, 1985, remission of customs duty on automobiles of Honda Canada Incorporated:

Honda Canada Incorporated	109,578

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1985—811, March 14, 1985, remission of customs duty on automobiles of Jaguar Canada Incorporated:

	$
Jaguar Canada Incorporated	28.091

PC 1985—814, March 14, 1985, remission of customs duty on automobiles of Nissan Automobile Company (Canada) Limited:

Nissan Automobile Company (Canada) Limited	32.105

PC 1985—817, March 14, 1985, remission of customs duty on automobiles of Toyota Canada Incorporated:

Toyota Canada Incorporated	534.609

PC 1985—818, March 14, 1985, remission of customs duty on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada:

BMW Canada Incorporated	545.240

PC 1985—1408, April 25, 1985, remission of customs duties on certain fresh and semi-processed vegetables:

Libby McNeill & Libby of Canada	37.247

PC 1985—1571, May 9, 1985, remission of customs duty and sales and excise taxes on certain goods temporarily imported into Canada and remits sales and excise taxes on certain goods purchased in Canada by Expo 86 Corporation:

Expo 86 Corporation	1.387.791

PC 1985—1757, May 30, 1985, remission of customs duty and sales tax on goods imported for the Canadian Patrol Frigate Project:

	$
AEG Bayly Incorporated	29.521
AWSM Limited	1.334
Ascolectric Limited	4.215
CAE Electronics Limited	36.152
CR Control Marketing Limited	46.385
Canadian General Electric	1.962
Canadian Marconi Company	2.183.449
Canadian Wire & Cable Company	29.920
Casual St Laurent	1.419
Central Engineering Company	43.558
Compair Canada Incorporated	6.790
Dresser Canada Incorporated	82.403
Electrovert Limited	3.467
Environac Incorporated Calgary	6.342
Fair Water Sales Candiac	24.822
Fram Canada Limited	1.473
Haward Industrial Products Canada Incorporated	4.904
Indal Technologies Incorporated	2.881
Ingersoll—Rand Canada Incorporated	21.549
Internav Limited	65.916
Joiner System	55.319
Leigh Engineering & Aerospace Division	85.119
Ontor Limited	14.57[illegible]
Paramax Electronics Incorporated	3.001.034
Permaclad Products Limited	23.270
Philips Electronics	21.801
Pilgrim Technical Products Limited	3.416
Raytheon Canada Limited	582.457
Robert Mitchell Incorporated	74.592
Sandvik Canada	1.791
Slater Steel Corporation	5.694
Sperry Incorporated	41.873
St John Shipbuilding Limited	329.413
Stork Werkspoor Canada Limited	11.270
Tele-Radio Systems Limited	28.178
Versatile Vickers	2.030
Wagner Engineering	5.084
Westinghouse Canada Incorporated	25.434
Remissions of less than $1.000	34.538
	6.945.351

PC 1985—1773, May 30, 1985, remission of anti-dumping duties paid or payable on stainless steel types 304 and 316 having a nominal gauge of .010" × 36" imported by or on behalf of Childers Products Company Limited:

Compair Canada Incorporated	6.585

PC 1985—1931, June 13, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of FAD Industries Incorporated:

FAD Industries Incorporated	41.245

PC 1985—1932, June 13, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Limited:

Minoru Truck Bodies Limited	1.134

PC 1985—2278, July 25, 1985, remission of customs duty and sales tax on certain Canadian made Yarns returned to Canada:

Spinette Yarns & Dryers Limited	15.386

PC 1985—2279, July 24, 1985, remission of customs duty on investigation drugs, placebos and emergency drugs:

3M Canada Incorporated	11.848
Adria Laboratories of Canada	5.935
Astra Pharmaceuticals Canada Limited	1.873
Atkemix Incorporated	2.261
Ayerst McKenna & Harrison Incorporated	1.687
Boehringer Ingelheim (Canada) Limited	65.913
Bristol Myers	44.234
Ciba Geigy Canada Limited	16.317
Eli Lilly Canada Incorporated	127.229
Fisons Corporation Limited	2.791
G D Searle & Company of Canada Limited	1.498
Glaxo Canada	2.578
Hoechst Canada Incorporated	18.303
Hoffman-LaRoche Limited	59.566
Janssen Pharmaceutical (Canada)	43.709
Leo Laboratories Limited	1.417
Miles Laboratories Limited	1.924
Ortho Pharmaceutical Canada Limited	16.635
Paramax Electronics	46.741
Pfizer Canada	21.664
Riker Canada Incorporated	1.327
Roussel Canada Incorporated	12.464
Sandoz Canada Incorporated	337.149
Syntex Incorporated	34.870
Warner-Lambert Canada Incorporated	18.139
Remissions of less than $1.000	51.135
	949.207

PC 1985—2296, July 24, 1985, remission of customs duty on goods imported for the Infra-Red Search and Target Designation Project:

Spar Aerospace	355.564
Remissions of less than $1.000	577
	356.141

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1985—2757, September 12, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

F Jos Lamb Company Limited	28,276
Remissions of less than $1,000	849
	29,125

PC 1985—2771, September 12, 1985, remission of customs duties paid or payable on certain goods used in the development and manufacture of space shuttle remote manipulator systems:

Spar Aerospace	142,214

PC 1985—2861, September 26, 1985, remission of customs duty on equipment used in the commercial reproduction of duplication of audio cassette tapes:

CBS Records Canada Limited	30,050
Cinram Limited	33,127
Quality Records	8,429
	71,606

PC 1985—3099, October 10, 1985, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof Capital Disposal Equipment Incorporated:

Capital Disposal Equipment Incorporated	182,410

PC 1985—3254, October 31, 1985, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

Volkswagen Canada Incorporated	4,262
Remissions of less than $1,000	607
	4,869

PC 1985—3395, November 21, 1985, remission of customs duty on components for use by Atomic Energy of Canada Limited for the 8 Pi spectrometer:

Atomic Energy of Canada Limited	9,179
Crawford Allan Associates Limited	112,211
Remissions of less than $1,000	20
	121,410

PC 1985—3598, December 12, 1985, remission of customs duty on certain fabrics imported by Albarrie Canada Limited:

Albarrie Canada Limited	150,634

PC 1985—3606, December 12, 1985, remission of customs duties and a portion of the sales tax paid or payable on merchandise temporarily imported for topical illustration:

Publ Grey & Rourke Sussman	1,239
Victoria Secret Justin Film	7,944
Remissions of less than $1,000	1,485
	10,668

PC 1986—196, January 23, 1986, remission of customs duty on certain fresh and semi-processed fruits and vegetables imported for processing:

Berryland Canning Company	136,255
David Lord Limitée	18,406
Fraser Valley Frosted Foods Limited	10,047
Snowcrest Packers Limited	5,360
Snyder et Fils Incorporated	62,775
	232,843

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PC 1986—198, January 23, 1986, remission of customs duty on downhill ski boots and parts and materials for downhill ski boots imported by Warrington Incorporated:

Esprit Sports	24,244
Warrington Products Incorporated	261,487
	285,731

PC 1986—200, January 23, 1986, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported in Canada by certain specified companies:

F Jos Lamb Company Limited	20,279
Lasalle Machine Tool	8,599
Nickelson Tool & Die Company	4,523
Peerless-Cascade Plastics Limited	4,475
Remissions of less than $1,000	253
	38,129

PC 1986—201, January 23, 1986, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

Ford Motor Company of Canada Limited	1,581
International Harvester	1,961
Remissions of less than $1,000	201
	3,743

PC 1986—331, February 6, 1986, remission of customs duty on lamp bulbs for Christmas lighting sets:

Alderbrook Industries Limited	25,803
Noma Canada Incorporated	164,433
Les Produits Électriques Universal	85,617
Yuletide Enterprises Canada	2,508
	278,361

PC 1986—409, February 13, 1986, remission of customs duty and sales tax on machinery and equipment to certain specified companies:

Ford Motor Company of Canada	28,349

PC 1986—478, February 27, 1986, remission of customs duty paid or payable of certain nickel alloy materials for use in the construction of pressure vessels:

Inco Alloys Canada Incorporated	43,431
Hymac Limited	6,023
	49,454

PC 1986—502, February 27, 1986, remission of customs duty and a portion of the sales and excise taxes paid or payable on computer equipment for use in carrying out systems software development contacts:

Rhodnius Incorporated	5,144
Soft Quad	1,027
UX Software Incorporated	1,047
Remissions of less than $1,000	15,904
	23,122

PC 1986—611, March 13, 1986, remission of customs duty on sensitized photographic film:

Kodak Canada Incorporated	3,620,788

PC 1986—681, March 20, 1986, remission of customs and excise duty and sales and excise tax on alcohol and tobacco products for the 1986 World Exposition:

Australia Pavilion	1,141
Belgian Pavilion	1,459

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

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Cuba Pavilion	6,341
Hungarian Pavilion	1,509
Korea Pavilion	7,876
Yugoslavian Pavilion	2,452
Remissions of less than $1,000	1,747
	22,525

PC 1986—7/1025, April 24, 1986, partial remission of customs duty on the M/V Federal Elbe:

Federal Commerce & Navigation	21,785

PC 1986—1102, May 8, 1986, remission of the customs duty on tailored collared shirts:

Chemise Empire Limitée	23,450
Len Jay	3,762
Mr Jeff Incorporated	18,837
Modern Shirt Industries	48,001
MWG Apparel Corporation	142,390
Remissions of less than $1,000	295
	236,735

PC 1986—1147, May 15, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors Canada Incorporated	26,298
Chrysler Canada Limited	34,060
General Motors of Canada Limited	63,097
National Auto Radiator Company Limited	2,213
Tri-Way Machine Limited	2,990
Remissions of less than $1,000	1,718
	130,376

PC 1986—1148, May 15, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Chrysler Canada Limited	360,840
Motor Wheel Corporation of Canada Limited	105,039
Remission of less than $1,000	472
	466,351

PC 1986—1469, June 19, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors (Canada) Incorporated	80,068
Chemical Equipment Fabricators Limited	12,087
Ford Motor Company of Canada	360,393
General Motors of Canada Limited	54,425
Highway Stamping Limited	42,953
Tri-Way Machine Limited	3,008
Remissions of less than $1,000	650
	553,584

PC 1986—1471, June 19, 1986, remission of the customs duty and sales tax paid or payable on bell strikers and an isolation system:

Halifax Explosion Memorial Bell Committee	8,366

PC 1986—1852, August 13, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors (Canada) Incorporated	64,475
Chrysler Canada Limited	6,023
Ford Motor Company of Canada	6,435
	76,933

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PC 1986—1/2156, September 11, 1986, remission of the customs duty and a portion of the sales tax on a flag imported from Germany into Canada:

Bavarian Dance Group GTFV Alpenroesl of Club Heidelberg	1,534

PC 1986—2/2156, September 11, 1986, partial remission of the customs duty on a coastal/harbour tug:

Eastern Canada Towing Limited	210,435

PC 1986—8/2156, September 11, 1986, remission of the customs duty paid or payable by Construction Aggregates Limited in respect of the temporary use in Canada of the M/V "Tinnes":

Construction Aggregates Limited	13,958

PC 1986—9/2156, September 11, 1986, remission of sales tax on imported warranty parts which could have been remitted under the Goods Not As Ordered Remission Order were it not for an administrative condition which could not be met:

Peter Dennis Motor Corporation	132,890

PC 1986—2173, September 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors (Canada) Incorporated	98,421
General Motors of Canada Limited	20,752
Honda of Canada Manufacturing	433,410
Remissions of less than $1,000	768
	553,351

PC 1986—2174, September 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Beckers Lay Tech Incorporated	6,264
General Motors of Canada Limited	21,769
	28,033

PC 1986—2175, September 18, 1986, remission of customs duty and a portion of the sales tax paid or payable on certain food supplements for Mr Douglas Legate:

Douglas S Legate	1,148

PC 1986—4/2207, September 18, 1986, remission of customs duty, sales and excise taxes on a 1977 Douge Truck imported into Canada:

FA Wilson	1,250

PC 1986—5/2207, September 18, 1986, remission of a portion of the customs duty paid on certain scales imported by Kitchener Scale Service Limited:

Kitchener Scale Service Limited	1,078

PC 1986—2220, September 25, 1986, remission of the customs duty and sales tax paid or payable on goods imported for the installation of the roof of the Montreal Olympic Stadium:

Fils a Coudre/Allied Threads	1,118
Socodec	457,930
	459,048

PC 1986—3/2221, September 25, 1986, remission of the customs duty paid on a Pisten Bully snow-grooming vehicle:

471665 Ontario Limited T/A Track Vehicle Repair	9,571

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1986—2322, October 9, 1986, remission of customs duty and sales tax on machinery and equipment for production of original parts and accessories for automobiles imported into Canada by certain specified companies:

American Motors (Canada) Incorporated	80,898
Honda of Canada Manufacturing	323,380
Remissions of less than $1,000	599
	404,877

PC 1986—2357, October 16, 1986, remission of the customs duty paid on certain imported goods that are the subject of drawback claims:

Babcock & Wilcox Canada	39,425
CAE Electronics Limited	17,840
L&R Bigras Holdings Limited	7,804
Les Evaporateurs Small Frères Incorporated	3,659
Percy Pierre & Associates	4,031
	72,759

PC 1986—2379, October 23, 1986, remission of customs duty on sodium carbonate for use in the manufacture of glass bottles:

Consumers Glass	448,364

PC 1986—1/2620, November 20, 1986, remission of the customs duty and part of the sales tax on the fabric liner for the Linsday Park Aquatic Centre and Fieldhouse, Calgary, Alberta:

Birdair Structure Incorporated	45,831

PC 1986—2729, December 4, 1986, remission of the customs duty on an electronic timing system:

Spruce Meadows	9,080

PC 1986—2732, December 4, 1986, remission of the customs duty paid on certain importations of acetate filament yarn:

Montreal Fast Print (1975)	4,036

PC 1986—6/2747, December 4, 1986, remission of sales tax on poppies and wreaths produced and sold during the period July 1, 1985 to June 30, 1986:

Vetcraft Shops	118,492

PC 1986—2892, December 18, 1986, remission of the customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

F Joseph Lamb Company	1,394
TRW Canada Limited	2,202
	3,596

PC 1986—9/2914, December 18, 1986, remission of the customs duty on certain foil and parts for use in the manufacture of capacitors:

Aerovox Canada Limited	136,644

PC 1987—74, January 22, 1987, remission of the customs duty on certain semi-manufactured gas turbines and parts thereof for further manufacture in Canada and export:

Westinghouse Canada Incorporated	2,307,054

PC 1987—442, March 12, 1987, remission of customs duty and sales tax on certain books and other printed matter:

Remissions	2,447,741

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PC 1987—443, March 12, 1987, remission of customs duty and sales tax on certain computer parts and semiconductors:

Remissions	1,059,805
Total Customs and Excise	***850,907,627***

Other remissions were granted as follows:

PC 1945—88/2969, April 25, 1945, remission of excise taxes paid or payable by the Governor General (1)

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada (1)

PC 1955—1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line (1)

PC 1964—235, February 13, 1964, remission of customs duty and excise taxes on goods that are not as ordered (1)

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada (1)

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches (1)

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers (1)

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" of the order (1)

PC 1973—2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency (1)

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country (1)

PC 1974—2522, November 19, 1974, remission of customs duties and excise taxes paid or payable on certain kinds of advertising material (1)

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration (1)

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service (1)

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2) (1)

PC 1975—1974, August 27, 1975, remission of customs duty paid or payable on railway rolling stock manufactured in Canada imported for use in international service (Remission Order No 3) (1)

PC 1975—1975, August 27, 1975, remission of customs duty paid or payable on foreign railway rolling stock entering Canada for use in international service (Remission Order No 4) (1)

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers	(1)
PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance, or operation	(1)
PC 1976—1930, July 27, remission of customs duty and taxes underpaid due to customs entry error	(1)
PC 1976—2984, December 2, 1976, remission of customs duty and excise tax paid or payable on samples of negligible value	(1)
PC 1977—1682, June 16, 1977, remission of customs duties and excise taxes on the importation of household goods by a seasonal resident	(1)
PC 1977—2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices	(1)
PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non-residents	(1)
PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use	(1)
PC 1978—3279, October 26, 1978, remission of penalty of less than $10 in respect of late payment of tax imposed under Part III, IV, or V of the Excise Tax Act	(1)
PC 1979—395, February 15, 1979, remission of customs duty and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments	(1)
PC 1980—278, January 25, 1980, remission of customs duty on specified commercial vehicle parts and accessories and parts thereof	(1)
PC 1981—4/2723, October 8, 1981, remission of customs duty and taxes on machinery and equipment imported by various companies	(1)
PC 1981—578, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Remtec Inc	(1)
PC 1982—4/1788, June 17, 1982, remission of customs duty and taxes paid on machinery and equipment imported by various companies	(1)
PC 1982—1872, June 23, 1982, remission of customs duty on certain books and printed matter	(1)
PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad	(1)
PC 1982—2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period beginning July 1, 1981 and ending December 31, 1983	(1)
PC 1982—2636, September 3, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Lennox Van Incorporated	(1)
PC 1983—5/1519, May 26, 1983, remission of customs duty and taxes paid on machinery and equipment imported by various companies	(1)
PC 1983—189, January 27, 1983, remission of customs duty on certain products	(1)
PC 1983—1250, April 28, 1983, remission of customs duty and taxes on imported coffins or caskets	(1)
PC 1983—1438, May 12, 1983, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Aurora Cars Limited	(1)
PC 1983—1439, May 12, 1983, remission of customs duty and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	(1)
PC 1983—2989, September 29, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies	(1)
PC 1983—3776, November 30, 1983, remission of air transportation tax on transportation beginning and ending outside Canada that does not include an intermediate stop in Canada other than a transfer stop or a technical landing	(1)
PC 1984—867, March 15, 1984, remission of customs duty and sales tax on goods imported for meetings in Canada of foreign organizations	(1)
PC 1984—1760, May 24, 1984, remission of duty and taxes on machinery and equipment imported by specified companies	(1)
PC 1984—2331, June 28, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	(1)
PC 1984—2508, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts thereof of Peabody Myers (Canada) division of Peabody International Canada Limited	(1)
PC 1984—3119, August 31, 1984, remission of sales tax paid or payable on certain snowshoes manufactured or produced in Canada and sold during the period beginning February 13, 1984 and ending December 31, 1986	(1)
PC 1984—3798, November 29, 1984, remission of customs duty and sales tax on goods imported in connection with the acquisition by the Government of Canada of Armoured Vehicles General Purpose and defence supplies associated therewith	(1)
PC 1985—277, January 31, 1985, remission of customs duty and the sales tax on computer carrier media	(1)
PC 1985—363, February 7, 1985, remission of customs duty and sales taxes to specified companies	(1)
PC 1985—816, March 14, 1985, remission of customs duty on automobiles of Subaru Auto Canada Limited	(1)
PC 1985—1826, June 6, 1985, remission of customs duty and sales tax paid or payable on certain products	(1)
PC 1985—2071, June 27, 1985, remission of customs duty, excise duty, excise tax and sales tax on alcoholic beverages sold to visiting forces and visiting forces personnel present in Canada on temporary duty	(1)
PC 1985—2954, October 3, 1985, remission of customs duty, sales and excise taxes on certain goods imported by mail	(1)
PC 1985—2955, October 3, 1985, remission of customs duty, sales and excise taxes on certain imported goods transported into Canada by courier services	(1)

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Concluded*

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PC 1985—3488, November 28, 1985, remission of excise duty paid or payable on domestic spirits by a board, commission or other government agency that under provincial law is empowered to sell or to authorize the sale or distribution of alcoholic beverages (1)

PC 1985—3606, December 12, 1985, remission of customs duty and a portion of the sales tax paid or payable on merchandise temporarily imported for topical illustrations (1)

PC 1986—1253, May 29, 1986, remission of customs duty and taxes paid or payable on certain products (1)

PC 1986—1851, August 13, 1986, remission of a portion of the sales and excise taxes on gasoline and diesel fuel sold, purchased or imported for farming purposes beginning May 1, 1986 and ending December 31, 1986 (1)

PC 1986—1999, August 20, 1986, remission of customs duty and a portion of the federal sales tax paid or payable on edibles imported into Canada for Food Pacific "86" (1)

NATIONAL REVENUE—TAXATION

Remissions of income tax:

Aviation Turbine Fuel (1)

PC 1986—2055 dated September 11, 1986, authorized the remission of income taxes, interest and penalties payable under the Income Tax Act, by virtue of subsection 69(7.1) for each taxation year ending after January 31, 1982 and before May 1, 1983.

Becker, Leonard 53,627

PC 1986—4/2221, dated September 25, 1986, authorized the remission of income taxes of $9,077, $6,487 and $17,770 for the 1979, 1980 and 1981 taxation years respectively, plus interest of $20,293, with respect to the disposition of property, to Leonard Becker.

Buraglia, Gaetane 44,043

PC 1986—2895, dated December 18, 1986, authorized the remission of $44,043, plus relevant interest, payable pursuant to section 160 of the Income Tax Act by Gaetane Buraglia.

1984 Canada Cup Hockey Tournament

PC 1986—1255 dated May 29, 1986, authorized the remission of $192,000 to Hockey Canada, representing the fee withheld, pursuant to subsection 105(1) of the Income Tax Regulations, on money prizes paid to the International Ice Hockey Federation and to the National Ice Hockey Federations of the countries whose national hockey teams participated in the 1984 Canada Cup Hockey Tournament.

Chamberlin, Elizabeth 2,079

PC 1986—8/1944, dated August 13, 1986, authorized the remission of income taxes of $2,079 plus relevant interest, for the 1982 taxation year, with respect to the application of Insurance Benefits, to Elizabeth Chamberlin.

Danis, Jean-Claude 3,099

PC 1986—9/1699, dated July 23, 1986, authorized the remission of income taxes of $2,438 for the 1975 taxation year, plus interest of $661, to Jean-Claude Danis for reason of apparent duplicate assessment.

Deverall, Lawrence 3,329

PC 1986—2/2469, dated October 30, 1986, authorized the remission of income taxes of $1,974, plus interest of $1,355, with respect to the application of business income for the 1976 taxation year, to Lawrence Deverall.

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Emberley, Mary Ann 1,409

PC 1987—3/328, dated February 19, 1987, authorized the remission of income taxes of $1,299, plus interest of $110, with respect to the application of Old Age Security Benefits, for the 1985 taxation year, to Mary Ann Emberley.

Godin, Gérard 19,754

PC 1986—4/2691, dated November 27, 1986, authorized the remission of income taxes of $11,107, plus interest of $8,647, with respect to the appropriation of corporate assets, for the 1979 taxation year, to Gérard Godin.

Grant, Howard Edward 10,861

PC 1986—6/2388, dated October 23, 1986, authorized the remission of income taxes of $1,338, $2,536, $4,267, $1,691 and $1,029 for the 1975 to 1979 taxation years respectively, with respect to the determination of Indian status, to Howard Edward Grant.

Grant, Larry Michael Alfred 5,784

PC 1986—5/2388, dated October 23, 1986, authorized the remission of income taxes of $60, $166, $425, $544, $523, $685, $723, $565, $681, $902 and $510 for the 1968 to 1978 taxation years respectively, with respect to the determination of Indian status, to Larry Michael Alfred Grant.

Guptill, Samuel K. 13,888

PC 1986—7/1944, dated August 13, 1986, authorized the remission of income tax of $4,045, $2,062 and $4,880, for the 1977, 1978 and 1979 taxation years respectively, plus interest of $2,901, with respect to the appropriation of funds during the winding-up of a corporation, to Samuel K Guptill.

Husky 40,680,452

PC 1986—1534, dated June 26, 1986, authorized the remission of taxes of $27,604,144 and $8,395,856 for the 1985 and 1986 taxation years respectively, plus interest of $4,680,452, payable by Husky Oil Operations Ltd. under the Petroleum and Gas Revenue Tax Act and the Income Tax Act.

Isolated Posts Benefits and Allowances (1)

PC 1986—1341, dated June 5, 1986, amended the Isolated Posts Benefits and Allowances Remission Order made by Order in Council PC 1980—1717 of June 26, 1980, to extend its application in respect of benefits received under specified employment agreements to the 1986 taxation year.

Isolated Posts Housing and Travel Assistance Benefits (1)

PC 1986—1342, dated June 5, 1986, amended the Isolated Posts Housing and Travel Assistance Benefits Remission Order made by Order in Council PC 1984—3792 of November 29, 1984, to extend its application in respect of housing benefits and travel assistance benefits received by employees at isolated posts to the 1986 taxation year.

Lowson Trust and Bandirran (1)

PC 1986—1340, dated June 5, 1986, authorized the remission of income taxes, interest and penalties payable under Part I of the Income Tax Act, by the Sir Ian Lowson Trust for the taxation years 1976 to 1986 and by the Lady Lowson Trust and Bandirran Investments Inc for the 1986 taxation year.

Mason, Florence Mabel 3,396

PC 1986—13/2914, dated December 18, 1986, authorized the remission of income taxes of $3,396, with respect to employment income for the 1980 taxation year, to Florence Mabel Mason.

Mehranvar, Mansoor 238,492

PC 1986—10/1944, dated August 13, 1986, authorized the remission of income taxes under Part XIII of the Income Tax Act of $183,540, plus interest of $54,952, payable by Mansoor Mehranvar.

Plante, Marcelle 4,401

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
TAXATION—*Continued*

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PC 1986—9/1944, dated August 13, 1986, authorized the remission of interest of $4,401 in respect of 1976 and 1977 income taxes payable by Marcelle Plante.

Resource Royalty (1)

PC 1986—2603, dated November 20, 1986, authorized the remission of income taxes, interest and penalties payable under the Income Tax Act by certain enterprises of the United States and West Germany by reason of the non-deductibility of resource royalties.

Tootoosis, Helen 7,860

PC 1986—3/2469, dated October 30, 1986, authorized the remission of income taxes of $1,461, $1,898 and $1,240 for 1975, 1976 and 1977 respectively, plus interest of $3,261, with respect to employment income as a registered Indian, payable by Helen Tootoosis.

Town of Gagnon (1)

PC 1986—2918, dated December 19, 1986, amended the Town of Gagnon Remission Order made by Order in Council PC 1985—1359 of April 19, 1985, to extend the remission of taxes to all retiring allowances related to the closing of mining operations at Fire Lake and Lac Jeannine, Quebec.

Wabick, Josephine 3,323

PC 1986—4/2794, dated December 11, 1986, authorized the remission of income taxes in the amount of $1,943, plus a penalty of $159 and interest of $1,221, for the 1977 taxation year, to Josephine Wabick, because the Department of National Revenue neglected to process the 1977 return before the statute-barred date.

Warr, Ada (1)

PC 1987—5/421, dated March 5, 1987, authorized the remission of income taxes of $402, $165, $181 and $1,089 for the taxation years 1977, 1978, 1979 and 1980 respectively, plus interest of $9, with respect to Employment Insurance Benefits and the application of ITAR 19(1), to Ada Warr.

Weedon, John 4,524

PC 1986—5/1180, dated May 15, 1986, authorized the remission of income taxes of $2,637, plus interest of $1,887, with respect to the disposition of capital property for the 1979 taxation year, to John Weedon.

Chevron (1)

PC 1984—1758, dated May 24, 1984, authorized the remission of income taxes of $90 million to Chevron Standard Limited in respect of the 1975 to 1982 taxation years. The remission was to be satisfied by permitting Chevron Canada Resources Limited to reduce the taxes otherwise payable for the 1983 and each subsequent taxation years by an amount equal to the lesser of $15 million or the tax otherwise payable by it for the year until the full $90 million has been remitted. In the event that the full amount of $90 million has not been remitted by the end of the 1988 taxation year, the outstanding balance of taxes shall be remitted during the 1989 taxation year.

Government and Long-Term Corporate Debt Obligations (1)

PC 1985—3480, dated November 28, 1985, authorized the remission of income taxes payable on interest income received by non-resident persons from residents of Canada in respect of government and long-term corporate debt obligations issued in 1986.

Hudson's Bay Oil and Gas Company (1)

PC 1985—343, dated February 5, 1985, authorized the remission of income taxes, interest and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy.

Income Earned in Quebec (1)

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PC 1983—105, dated January 20, 1983, authorized the remission of income taxes, interest and penalties, in respect of certain income of individuals earned in the Province of Quebec, for the 1983 and subsequent taxation years.

Indian (1)

PC 1985—2446, dated August 7, 1985, authorized the remission of certain income taxes payable by an Indian, for the 1983, 1984 and 1985 taxation years, in respect of employment income earned on a reserve.

Isolated Posts Benefits and Allowances 7,224

PC 1984—3791, dated November 29, 1984, amended the Isolated Posts Benefits and Allowances Remission Order made by Order in Council PC 1980—1717 of June 26, 1980, extending its application in respect of benefits received under specified employment agreements to the 1983, 1984 and 1985 taxation years.

Isolated Posts Housing and Travel Assistance Benefits (1)

PC 1984—3792, dated November 29, 1984, authorized the remission of income taxes on housing benefits and travel assistance benefits received by employees at isolated posts in the 1983, 1984, and 1985 taxation years.

Liberian Iron Ore Limited (1)

PC 1984—3527, dated November 1, 1984, authorized the remission of certain income taxes payable by the Liberian Iron Ore Limited, for the 1976 and subsequent taxation years, as a result of the redemption of the Series C Preferred Shares of the capital stock of the Liberian American-Swedish Minerals Company owned by it and acquired by it in exchange for certain debentures.

Lowy, Jacob M 74,838

PC 1976—8/3174, dated December 23, 1976, authorized Jacob M Lowy to deduct from taxable income, a total amount of $1,600,000 over a period of ten years, in respect of the disposition of a collection of Hebrew books as a gift to Her Majesty.

Manitoba Credit Union and Caisse Populaire Stabilization Funds 103,456

PC 1985—1410, dated April 25, 1985, authorized the remission of income taxes payable in respect of certain government assistance provided to the Credit Union Stabilization Fund of Manitoba and the Fonds de Sécurité des Caisses Populaires du Manitoba Ltée.

Mirabel and Pickering Tax on Interest 13,735

PC 1980—2681, dated October 9, 1980, authorized the remission of income taxes, interest and penalties in respect of interest received by former landowners for land expropriated at Mirabel, Quebec, and Pickering, Ontario.

Pechiney Quebec, Inc (1)

PC 1984—3581, dated November 1, 1984, authorized the remission of certain income taxes in respect of interest payable by Pechiney Quebec, Inc.

Quebec Forward Averaged Income Tax—1982 13,318

PC 1984—2894, dated August 23, 1984, authorized the remission of income taxes in respect of forward averaged income earned in the Province of Quebec in 1982.

Syncrude 22,056,680

PC 1976—1026, dated May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions.

Town of Gagnon (1)

PC 1985—1359, dated April 19, 1985, authorized the remission of income taxes payable in respect of capital gains, the recapture of capital cost

Remissions of tax, fee or penalty—*Concluded*

NATIONAL REVENUE
TAXATION—*Concluded*

allowances and separation allowances by Sidbec Normines Inc as a result of the closing of its mining operations at Fire Lake and Lac Jeannine, Quebec.

	$
United Kingdom Residents	(1)

PC 1986-479, dated February 27, 1986, authorized the remission of income taxes, interest and penalties payable by certain United Kingdom residents.

	$
Remissions of less than $1,000	920
Total Taxation	***63,370,492***
Total National Revenue	914,278,119

SECRETARY OF STATE

Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

	$
4H Club	1,355
Rotary Club	1,370
Total Secretary of State	2,725

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(1) Actual amounts not available.

Debts, obligations and claims written off or forgiven

There are three types of authority for the write-off or forgiveness of debts, obligations and claims:

(i) Ministerial authority—

(a) Section 18(1) of the Financial Administration Act (FAA) gives Ministers, through Treasury Board regulations, general authority to write-off, from the memorandum departmental accounts receivable, any debt, obligation or claim that does not exceed $25,000.

(b) Other Acts of Parliament (eg. Bankruptcy Act) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board authority—Section 18(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that exceeds $25,000. Certain debts, obligations or claims less than $25,000 may need Treasury Board approval to be written off.

(iii) Parliamentary authority—

(a) Section 18(2) of the FAA requires that where a debt obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be specified by Parliament as a budgetary item in an Appropriation Act or some other Act.

(b) Section 18(5) of the FAA specifies that any debt or obligation of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote in an Appropriation Act.

The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial authority		Treasury Board authority		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
SECTION 18 OF THE FAA—										
AGRICULTURE	A	189	417,228	2	258,530				191	675,758
COMMUNICATIONS—										
Department	A	227	74,247						227	74,247
Canadian Radio-television and Telecommunications Commission	A	10	1,533						10	1,533
National Library	A	14	886						14	886
Public Archives	A	153	2,985						153	2,985
CONSUMER AND CORPORATE AFFAIRS	A	108	103,004						108	103,004
EMPLOYMENT AND IMMIGRATION	A	27,402	7,664,814	1	15,506				27,403	7,680,320
	C					21c, 1986-87	14	32,631	14	32,631
ENERGY, MINES AND RESOURCES	A	2,351	515,416						2,351	515,416
ENVIRONMENT	A	78	7,306	3	1,430				81	8,736
EXTERNAL AFFAIRS—										
Canadian International Development Agency	A	12	7,062						12	7,062
FISHERIES AND OCEANS	A	465	84,758						465	84,758
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	16	77,684	10	29,715				26	107,399
Indian economic development guarantee order	A	69	280,486	21	4,460,578				90	4,741,064
Eskimo loan fund										
(principal)	C					21c, 1986-87	50	461,825	50	461,825
(interest)	A		63,086[2]		415,791[2]					478,877

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial authority		Treasury Board authority		Parliamentary authority			Total	
	Code(1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Indian housing assistance fund (principal)(4)	C	595	397,042			6c, 1986-87	78	565,414	673	962,456
Indian economic development fund										
(principal)	C					6c, 1986-87	1,142	14,157,728	1,142	14,157,728
(interest)	A		2,007,124		9,341,175					11,348,299
Yukon Power Corporation (note)	C					(3)	1	19,500,000	1	19,500,000
LABOUR	A	2	5,835						2	5,835
NATIONAL DEFENCE	A	657	209,173						657	209,173
NATIONAL HEALTH AND WELFARE	A	1,029	182,800						1,029	182,800
NATIONAL REVENUE—										
Customs and Excise	A	806	3,507,830	97	10,549,438				903	14,057,268
Taxation	A	53,532	199,177,754	3,368	291,995,039				56,900	491,172,793
PUBLIC WORKS	A	26	408,652	1	39,413				27	448,065
	C					51c, 1986-87	1	19,311,904	1	19,311,904
REGIONAL INDUSTRIAL EXPANSION	A			2	5,251,600				2	5,251,600
SCIENCE AND TECHNOLOGY—										
National Research Council of Canada	A	37	1,688						37	1,688
SECRETARY OF STATE—										
Department	A	5,002	6,866,186						5,002	6,866,186
Social Sciences and Humanities Research Council	A	9	12,536						9	12,536
SOLICITOR GENERAL—										
Correctional Service	A	422	14,641						422	14,641
Parolees(5)	D	395	11,709						395	11,709
Royal Canadian Mounted Police	A	20	4,531						20	4,531
SUPPLY AND SERVICES—										
Department	A	2,502	617,318						2,502	617,318
Statistics Canada	A	326	7,828						326	7,828
TRANSPORT—										
Department	A	1,941	339,274	13	4,344,727				1,954	4,684,001
Canadian Aviation Safety Board	A	3	3,335						3	3,335
TREASURY BOARD	A	237	209,049	3	86,321				240	295,370
VETERANS AFFAIRS	A	1,071	699,244	2	64,398				1,073	763,642
		99,706	*223,984,044*	*3,523*	*326,853,661*		*1,286*	*54,029,502*	*104,515*	*604,867,207*
BANKRUPTCY ACT—										
AGRICULTURE	A	109	2,808,865						109	2,808,865
NATIONAL REVENUE—										
Customs and Excise	A	28	64,926						28	64,926
Taxation	A	10,047	94,473,351						10,047	94,473,351
SECRETARY OF STATE	A	619	1,135,864						619	1,135,864
		10,803	*98,483,006*						*10,803*	*98,483,006*
OLD AGE SECURITY ACT—										
NATIONAL HEALTH AND WELFARE	A	10,478	549,054						10,478	549,054
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	A	13,806	9,462,589						13,806	9,462,589
		134,793	332,478,693	3,523	326,853,661		1,286	54,029,502	139,602	713,361,856

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(1) See introduction above.

(2) Represents interest written off pursuant to Vote 546, Appropriation Act No. 3, 1953 as amended.

(3) Northern Canada Power Commission Yukon Assets Disposal Authorization Act (Section 7(2)).

(4) Vote L51a, Appropriation Act No. 9, 1966, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

(5) Vote L103b, Appropriation Act No. 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 31(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1987		Advances settled in April 1987		Advances outstanding as at April 30, 1987*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	1,170	739,556	1,113	697,129	57	42,427
COMMUNICATIONS—						
Department	247	203,247	245	202,991	2	256
Canadian Radio-television and Telecommunications Commission	49	30,392	49	30,392		
National Film Board	244	215,740	103	38,885	141	176,855
National Library	61	30,567	44	22,582	17	7,985
National Museums of Canada	112	159,824	97	139,351	15	20,473
Public Archives	51	29,614	27	22,151	24	7,463
	764	*669,384*	*565*	*456,352*	*199*	*213,032*
CONSUMER AND CORPORATE AFFAIRS—						
Department	835	348,105	795	319,215	40	28,890
Competition Tribunal	1	150	1	150		
	836	*348,255*	*796*	*319,365*	*40*	*28,890*
EMPLOYMENT AND IMMIGRATION—						
Department/Canada Employment and Immigration Commission	5,235	3,179,008	5,028	3,099,059	207	79,949
Immigration Appeal Board	17	9,950	17	9,950		
	5,252	*3,188,958*	*5,045*	*3,109,009*	*207*	*79,949*
ENERGY, MINES AND RESOURCES—						
Department	733	468,480	644	410,185	89	58,295
Atomic Energy Control Board	111	55,251	108	53,893	3	1,358
National Energy Board	41	47,319	41	47,319		
	885	*571,050*	*793*	*511,397*	*92*	*59,653*
ENVIRONMENT	1,732	948,938	1,620	887,001	112	61,937
EXTERNAL AFFAIRS—						
Department	3,098	5,628,098	1,445	2,469,395	1,653	3,158,703
Canadian International Development Agency	182	263,820	141	208,429	41	55,391
	3,280	*5,891,918*	*1,586*	*2,677,824*	*1,694*	*3,214,094*
FINANCE—						
Department	167	62,157	148	49,406	19	12,751
Auditor General	220	301,666	220	301,666		
Insurance	22	21,669	20	19,744	2	1,925
	409	*385,492*	*388*	*370,816*	*21*	*14,676*
FISHERIES AND OCEANS—						
Department	1,302	693,245	1,192	661,970	110	31,275
GOVERNOR GENERAL	24	95,850	24	95,850		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	835	354,486	792	338,908	43	15,578
JUSTICE—						
Department	284	138,404	208	99,553	76	38,851
Canadian Human Rights Commission	38	16,363	23	11,563	15	4,800
Commissioner for Federal Judicial Affairs	379	530,229	236	306,107	143	224,122
Law Reform Commission of Canada	14	7,250	14	7,250		
Offices of the Information and Privacy Commissioners of Canada	2	665	2	665		
Supreme Court of Canada	3	1,020	3	1,020		
Tax Court of Canada	1	300			1	300
	721	*694,231*	*486*	*426,158*	*235*	*268,073*
LABOUR—						
Department	352	162,554	306	136,525	46	26,029
Canada Labour Relations Board	13	6,220	13	6,220		
Canadian Centre for Occupational Health and Safety	7	14,462	1	727	6	13,735
	372	*183,236*	*320*	*143,472*	*52*	*39,764*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1987		Advances settled in April 1987		Advances outstanding as at April 30, 1987*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
NATIONAL HEALTH AND WELFARE—						
Department	1,684	675,208	1,462	595,948	222	79,260
Medical Research Council	6	730	6	730		
	1,690	*675,938*	*1,468*	*596,678*	*222*	*79,260*
NATIONAL REVENUE—						
Customs and Excise	1,424	795,346	1,405	788,512	19	6,834
Taxation	1,261	748,684	862	464,242	399	284,442
	2,685	*1,544,030*	*2,267*	*1,252,754*	*418*	*291,276*
PARLIAMENT—						
House of Commons	81	45,288	81	45,288		
PRIVY COUNCIL—						
Department	47	16,856	45	16,301	2	555
Commissioner of Official Languages	19	11,700	18	10,564	1	1,136
Economic Council of Canada	3	491	3	491		
Public Service Staff Relations Board	13	3,170	13	3,170		
	82	*32,217*	*79*	*30,526*	*3*	*1,691*
PUBLIC WORKS—						
Department	608	256,803	478	187,386	130	69,417
REGIONAL INDUSTRIAL EXPANSION—						
Department	920	672,479	852	637,232	68	35,247
Investment Canada	50	49,750	50	49,750		
	970	*722,229*	*902*	*686,982*	*68*	*35,247*
SCIENCE AND TECHNOLOGY—						
Ministry of State	28	12,105	28	12,105		
National Research Council of Canada	476	261,487	462	254,753	14	6,734
Natural Sciences and Engineering Research Council	30	15,319	29	15,044	1	275
	534	*288,911*	*519*	*281,902*	*15*	*7,009*
SECRETARY OF STATE—						
Department	565	212,010	528	197,397	37	14,613
Advisory Council on the Status of Women	2	2,500	2	2,500		
Public Service Commission	316	171,212	297	161,406	19	9,806
Social Sciences and Humanities Research Council	8	16,600	4	14,000	4	2,600
Status of Women—Office of the Co-ordinator	1	175	1	175		
	892	*402,497*	*832*	*375,478*	*60*	*27,019*
SOLICITOR GENERAL—						
Department	123	72,502	63	46,301	60	26,201
Canadian Security Intelligence Service	7	500,000	7	500,000		
Correctional Service	675	221,563	642	211,025	33	10,538
National Parole Board	41	16,543	30	11,539	11	5,004
Royal Canadian Mounted Police	3,090	2,450,089	3,090	2,450,089		
	3,936	*3,260,697*	*3,832*	*3,218,954*	*104*	*41,743*
SUPPLY AND SERVICES—						
Department	349	267,684	343	261,634	6	6,050
Statistics Canada	300	139,918	298	139,318	2	600
	649	*407,602*	*641*	*400,952*	*8*	*6,650*
TRANSPORT—						
Department	3,686	2,598,362	3,597	2,568,486	89	29,876
Canadian Aviation Safety Board	101	62,962	39	37,537	62	25,425
Canadian Transport Commission	207	138,339	201	136,748	6	1,591
	3,994	*2,799,663*	*3,837*	*2,742,771*	*157*	*56,892*
TREASURY BOARD—						
Secretariat	61	25,134	59	24,734	2	400
Comptroller General	29	10,825	29	10,825		
Privatization and Regulatory Affairs	8	6,745	5	5,821	3	924
	98	*42,704*	*93*	*41,380*	*5*	*1,324*
VETERANS AFFAIRS	319	245,841	294	235,220	25	10,621
Total	34,120	25,489,019	30,043	20,791,522	4,077	4,697,497

*For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1987".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987

Name	Amount
	$
AGRICULTURE	
Department	
Alexander M E	535
Arsenault G	1,531
Beaule B	1,400
Blair G	689
Boughton G	2,500
Clarke P	2,000
Cuff W	700
De Pauw R	2,500
Donaldson J	750
Dubiel B	1,400
Evans B	1,050
Farrell F	6,000
Fenety D	648
Girt J	2,000
Harbison S	2,750
Hogan G	1,600
Hopper B	1,400
Knox R	1,500
Mackay D	800
Martin M	781
Merchand J	1,750
Patterson R	2,750
Sheridan M	750
Stewart D	500
Warrell W	750
Advances under $500 (32)	3,393
	42,427
COMMUNICATIONS	
Department	
Advances under $500 (2)	256
National Film Board	
Adolphe M	958
Beaudry D	1,750
Bouchard S	2,645
Boucher D	1,441
Bulbulian M	1,443
Chamberland A	9,463
Daigneault C	8,800
Dandavino M	2,500
Dirse Z	700
Drouin J	5,883
Garcia C	6,000
Gaudreau A	4,000
Glendon R	4,100
Greenwald B	4,690
Grenier C	1,030
Halman L	816
Henault D	1,298
Hervieux M	3,108
Johansson S	593
Joutel J	6,165
Katadotis P	5,635
Kelson H	1,584
Kitzanuk A	840
Lapierre D	512
Letarte P	6,732
Malacket M	29,622
Massone N	9,842
May D	6,443
MacDonald D	618
MacDonald G	900
McCarthy M	3,218
Parker G	1,363
Payrastre G	1,250
Peccia A	900
Pennefather J	4,312
Phillips D	760
Roger M	550
Rowe J	997
Rutter T	500
St Germain R	4,110
Shannon K	2,232
Teska V	767
Thibeault R	1,946
Vander Donckt C	1,548
Veilleux P	4,170
Wenaus C	1,570
Wergen H	4,110
Advances under $500 (94)	12,441
	176,855
National Library	
Barney S	798
Beaulieu G	540
Healy V	1,500
Kirkwood F	599
Thompson M	1,064
Webber R	1,064
Advances under $500 (11)	2,420
	7,985
National Museums of Canada	
Arthur B	2,500
Boyle J	2,500
Brodo I	2,360
Cybulski J	1,200
Dugas M	500
Gault R	2,100
Goodwin Assoc	3,000
Haber E	1,485
Grey M	800
Rodriguez R	1,750
Smith G	1,800
Advances under $500 (4)	478
	20,473
Public Archives	
Côté R	600
Cyr A	1,300
O'Farrell W	1,088
Van Leyen T	1,000
Advances under $500 (20)	3,475
	7,463
	213,032
CONSUMER AND CORPORATE AFFAIRS	
Department	
Buchanan J D	500
Cappe M	1,923
Childerson C	1,000
Hilchie J	6,000
Hiles R	600
Hough G	600
Lafleur J G	675
Lowe G T	6,300
Merrill L	500
Shank N	500
Sim W	4,978
Advances under $500 (29)	5,314
	28,890

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
Aldrige G	500
Armstrong J	719
Beauchamp P	1,254
Beaulieu E	2,000
Bélanger R	1,089
Bergevin S	600
Blackford G	697
Boisseneault J	2,200
Burstein M	3,000
Carmel D (2)	550
Charest R	1,600
Charette L (3)	4,575
Charette L	1,000
Chartier D	525
Contois R	826
Desloges P (2)	1,140
Dulac C (2)	750
Fortin D	2,091
Goodes C	3,000
Hudson M	1,000
Johnson T (4)	1,672
Lachapelle Y (2)	5,666
Lajoie C (2)	861
Lajoie G	642
Lamoureux R (2)	500
Laroche B	500
Larocque M (2)	829
Mallandain D	1,975
Marchand D	606
Martin C E	592
Mathieu S	700
Morin M	2,628
Patenaude D	1,761
Plante L	695
Robertson M	500
Sardachuk P (5)	3,500
Shipman N	500
Sirois P (4)	3,500
Talbot L	692
Trempe P	1,016
Turbide R	635
Whiteduck B	1,100
Advances under $500 (146)	19,763
	79,949
ENERGY, MINES AND RESSOURCES	
Department	
Adam J E	889
Asudeh I	547
Ballantyne S B	2,187
Bower M	2,000
Brown G A	2,500
Buckley D	1,000
Burns R A	769
Cameron E	1,100
Dallimore S	727
Dawson K (2)	1,315
des Rivières J T	1,400
Feininger T	4,350
Fowler M G	675
Good R L	611
Hill P	500
Hood P J	2,000
Hughes J D	575
Hughes-Clarke J	1,800
Hunter J A	650
Josenhans H	500
Judge A (2)	2,000
Kurfurst P	854
McConnell R K	3,000
Mwenifumbo J	1,077
Palacky G	6,000
Pritchard G (2)	1,200
Procter R	660
Pullan S	650
Schmidt M	1,500
Sparkes R	1,070
Spencer C (2)	610
Stone P E	550
Williams G	691
Advances under $500(52)	12,338
	58,295
Atomic Energy Control Board	
Gray S	750
Advances under $500 (2)	608
	1,358
	59,653
ENVIRONMENT	
Armstrong W E (2)	1,500
Bambrough A	1,800
Bourbannais J A	2,140
Brimley W	600
Cole R	1,000
Dawson K	500
DeGonzague J	500
Dery R	1,500
Desjardins R	600
Drapeau T	500
Grenier M	1,000
Hazra A	1,500
Jeffries D	1,800
Kerbes R	196
Lukawesky A	1,125
Luxon E	1,800
Martin R	866
Mayo J	1,550
Millar D	1,000
Norrena E	1,000
Olding B J	300
Pharo C	600
Prakash A	2,000
Rabinovitch B	590
Ricketts S	3,500
Roots E F	1,000
Scotter G	1,500
Simpson R	2,050
Speirs G	1,500
Turner B	500
Webb W J	2,000
Advances under $500 (80)	23,920
	61,937

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
EXTERNAL AFFAIRS	
Department	
Abernethy R (3)	5,325
Abols P	7,199
Adam G (2)	4,586
Adock D	3,342
Alarie P	3,786
Alexander D E (3)	6,702
Allard R P (2)	1,278
Allen E E (2)	5,624
Amadio E M (2)	17,414
Amissah L	2,104
Anderson R J (2)	8,740
Aniol L M	3,360
Antis C	2,268
Apollon M	2,269
April S (2)	12,114
Arden E (2)	4,129
Argyris A	3,435
Armstrong H	3,405
Arnauld D	9,398
Arnould D C (2)	6,023
Arsenault F J	5,530
Arsenault J F E (2)	5,236
Arsenault J M	1,959
Audette R S (2)	12,111
Ausman J L	2,269
Avari B	905
Bacon T	3,722
Baglietto C	901
Baker J	1,810
Banerjee N (2)	3,607
Banks Y (2)	3,214
Bannerman M W	800
Baran E I (2)	7,628
Barry A	3,500
Barsalou M	2,663
Barton J H	9,066
Barton P E	2,269
Bassi P (2)	3,953
Basu P	882
Bateman J	2,400
Bates G	2,269
Bates J	2,357
Beardley K	1,729
Beaton R M	6,649
Beaudoin P (3)	12,906
Beaulieu P J (2)	1,949
Bechard G	1,462
Belair R W	2,269
Belanger G	691
Belanger M R (2)	2,769
Belcourt H	678
Bellec P	645
Beltran J (3)	11,622
Benson G E (2)	2,806
Beranger J G	2,637
Bergbush E J (2)	5,218
Bergbush E T	1,002
Bernard C	1,541
Best J C	2,814
Bezanson K	666
Bigonesse R (2)	3,053
Billon P S	4,491
Bird W J	1,462
Blackstock G E	575
Blackwell A T	9,056
Blackwood M B	2,269
Blair J E	7,265
Blake R B	5,262
Boehm P M	2,269
Bolick M W	560
Bonar J D (2)	4,262
Bonthron W J (2)	2,887
Boor K	2,595
Bording T	1,257
Borsa O	1,301
Boucher L	2,626
Boucher R	1,000
Boulanger M F	3,726
Boulanger Y (2)	5,736
Bourgault L	1,846
Bourguiba L (2)	2,677
Boutet M	2,000
Bouzane W	2,287
Bowles G E	2,269
Brache J A	2,273
Brack R A (2)	3,788
Bradford J C	1,032
Brady S	12,900
Braia A M	2,566
Brantferger J E	950
Bray J H	572
Brazeau A (2)	13,927
Bredin J	510
Breton G	2,000
Brett W	1,180
Breuer A (2)	4,457
Brill RH	3,019
Brodeur Y	1,488
Brodowicz J	600
Brooks R J	554
Brown B	2,259
Brown C	1,066
Brown D W	3,139
Brown H A	1,983
Brown S H (2)	4,502
Brown S L	2,259
Brownlee L	1,028
Bugailiskis A	2,100
Buller E	4,500
Burchell J W	4,332
Bureau L	1,950
Burger A F	2,268
Burke J B (3)	10,440
Burroughs J E	4,617
Burt A R	2,199
Butt D R	2,269
Cabana M J	591
Caldato R A	2,269
Caldwell D C	2,269
Calvert P	7,362
Cameron D	2,269
Cameron J (2)	1,419
Carl D	1,199
Carney P	1,321
Carroll B	500
Catellier R	2,020
Caverly M	1,000
Cayer J (2)	2,500
Cazorla S L (2)	3,518
Chamberlain D J (2)	6,140
Champoux L J	2,762
Chamsi N	1,073
Chandler F E K	2,665
Chandler P	2,746

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Chapin P H (2)	2,697
Chapman G (4)	6,889
Charpentier P (2)	3,129
Charron R (2)	5,533
Cheh J	8,325
Chemla D (4)	9,712
Childs H	853
Chisholm F G	1,704
Chistoff O	2,269
Chouinard J L (2)	3,469
Chretien R (4)	3,876
Christopher A	616
Clark H B (3)	6,403
Clark J (8)	10,439
Clark M B	7,537
Clark M L	3,810
Clark T G (3)	9,168
Clarke W L (2)	8,100
Clement G	1,462
Cockburn W F	556
Cohen D R	5,998
Collett W J	4,677
Collinge D (2)	1,681
Collins K (3)	2,296
Collins M	554
Colten T	4,130
Consul D M (3)	2,091
Cook D	611
Cordier C	2,185
Corning J D	3,195
Cossette L	594
Costy N	1,462
Court C	741
Couture D	1,238
Coyle D N (2)	3,490
Croteau C	3,926
Csik S	1,499
Cullen T E (3)	5,637
Currie J W (3)	2,856
Curry G T	3,548
Cusson P A	2,625
Cutts J (2)	1,545
Dann A (2)	3,081
Dann A M (2)	3,594
Darechuk T L (2)	5,946
Davidson R G A	2,342
Davies J	837
Davis B (2)	2,353
Dawe P	972
Dawson J M (3)	2,737
Dawson R M	2,269
De Banne G (2)	5,119
De Blois C	814
De Corneille R	1,203
De Kerckhove F	2,000
De Quintana M A	655
De Wolf K H G (2)	2,790
Dechant W	843
Delorey E	1,135
Delorimier L	2,019
Delorme J (3)	4,056
Delorme P	2,269
Delvoie L A	2,080
Demers J	3,225
Denton R	2,608
Derouin L	886
Des Rivières G	6,053
Desamore R F	2,269
Deschenes A	1,462
Desilets F	2,269
Desiree D	1,372
Desjardins L	784
Desloges D A J	2,538
Di Bartolomeo B	4,270
Dierckx J F (2)	2,609
Dimonte C	820
Dobbin J	1,739
Doe E W	900
Dompierre M	2,269
Dore P E (2)	2,137
Dorrett R H	1,201
Douglas W (2)	1,619
Dowswell W	700
Doyon S	1,344
Drabble P H	1,537
Drappeau J H	1,899
Drerup O(2)	7,800
Dubois A(2)	4,196
Duchene M	2,500
Duclos D(3)	3,752
Duffield LJW	10,690
Dufresne JHJ	4,057
Dugas AJ	690
Duguay G	1,462
Duguay GHJ	500
Dumelie RV	2,122
Dumoulin M	4,600
Dunbar P	1,376
Dunlop BJ	3,677
Dunseath R(3)	6,452
Dyke L	4,500
Eddy J	1,467
Edwards B	655
Edwards H	804
Edwards LG(3)	7,708
Edwards M(2)	3,786
Elarte K	755
Elkerdoudi L(2)	2,748
Ellenbogen M	693
Emard M	657
England C(2)	2,291
England S	1,055
Ethier JC	868
Evans HG(2)	7,940
Fafard A	3,003
Fanning JD(3)	4,246
Faragi I	1,850
Farrell R	560
Farrell RG	1,462
Fauteux P	613
Feldman E	2,269
Fels HF	2,241
Fenton GA(2)	1,469
Ferguson I	1,575
Ferland J	1,462
Fieldhouse J	695
Filteau P	884
Fine M	3,270
Flanagan RN(3)	9,580
Flechette LT	3,799
Flett R	3,117
Fluet HS	2,204
Fogerty A	2,093
Fontaine C	2,669
Forget R	622
Forgues L	1,123

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Fortier JC(2)	1,899
Fortin L	708
Foster GR(5)	6,318
Foster JG(2)	6,919
Fountain B	856
Fournier G	3,250
Fournier R	562
Fournier RB	1,127
Fournier-Savard J	622
Francis JR	3,048
Francis KD	507
Francomb M(3)	8,395
Frank Y(2)	3,875
Fraser JM	1,388
Frechette J(2)	2,744
Frechette L	3,175
Frenette R	2,269
Friesen B(2)	3,000
Gaetan L	749
Gagnon GJS	724
Gagnon H	4,239
Gagnon JL(2)	4,283
Gagosz B	1,520
Gailor BI(2)	1,351
Galko T(2)	2,481
Galpin AJ(2)	6,269
Galpin ET(4)	12,038
Gandowitz BO	3,677
Garcia J	796
Gardiner DJ	5,600
Gaudreau J	713
Gauthier D	10,636
Gelinas M	1,881
Gertsman S	3,900
Gesnot	2,537
Gibbons SG	2,269
Giberson DR	1,399
Gingras E	500
Girard J	699
Giraud C	3,907
Giroux B(2)	10,726
Gobeil JL	500
Goddard SP(2)	2,450
Gombay JP	624
Gooch S	3,802
Gordon B	3,422
Gordon JR	1,499
Goresky DN	1,475
Gorman JRP(3)	2,171
Goski V	663
Goulet J	810
Goulet R	2,931
Gow DG	2,269
Graham J	1,462
Graham R(3)	5,341
Granger C	4,500
Granger P(3)	7,184
Grant A	4,997
Grantham JN(3)	8,465
Graves B(5)	9,416
Greatrix LG	2,083
Green GN	2,269
Greenshields C	500
Gregoire de Blois D	787
Greve T	3,295
Griffiths V	6,206
Guay L(3)	21,370
Guillot H	2,188
Gusen WM(2)	4,642
Gushulak BD(3)	6,312
Guy HWR(2)	2,303
Gwozdecky M	3,688
Haack FE	3,284
Hack RHL	2,223
Hadwen JG	1,499
Haffey N	1,374
Hahn PLK	2,111
Halawa R	12,031
Hall CO	684
Hall T	1,304
Hamlin D	1,462
Hancock PJA	1,299
Hankey BG	2,269
Hanna H	3,311
Harman GR	3,204
Harman JJ	3,322
Hart RJ	3,166
Harvey J(3)	5,049
Hay JG	3,425
Hebert M	2,718
Hebert R	2,400
Heddleston LRW(4)	5,197
Henderson DR(2)	8,491
Henderson S	8,514
Henley G	2,000
Henneberry LP	914
Henry P(2)	7,360
Hesse S	565
Hetherington RE	10,440
Heuckroth L	2,014
Hewett R	2,400
Hewlett-Jobes KA	4,185
Hey R(2)	3,693
Higham KR(2)	10,016
Himmelsbach H	2,379
Hinson S(2)	3,943
Hladik MJ	1,500
Hochowmeng P(2)	1,672
Hoel J	529
Holbrook D	1,672
Holbrook J	10,504
Honegger URS(2)	3,785
Hood BP	4,086
Hopton RI	3,056
Horton DL	1,410
Hosley KC	2,107
Houlden G(4)	5,659
Houle NWT(2)	3,418
Howell SC	1,019
Huard A(3)	16,053
Humphries KJ	1,404
Hunt PG	1,166
Hunter V(2)	2,957
Hurst P	500
Huxley DG	7,968
Inch LM(2)	8,557
Isaac HR	2,300
Isham F	1,850
Jackson C(2)	5,387
Jackson G(2)	7,227
Jacoby G	763
James LA	1,797
Jamieson DC	4,784
Janusas E(3)	6,302
Jaworskyj M	3,091
Jezewski P	5,325

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Joanides M	6,542
Jobin Y	2,269
Johnson AB	2,095
Johnston ER	937
Johnston KR	1,500
Johnston RM(3)	6,467
Johnston WW	1,600
Joly JC	1,040
Joly MJ	4,456
Jones G	2,484
Jones M	1,113
Joss D	13,000
Joyce M	2,269
Jurschewsky S	2,269
Kam M	1,427
Kashyup S	616
Kemball BD(6)	5,414
Kemp P	718
Kent DM	2,292
Kess TW	1,722
Keys HE	1,031
Khote K	1,027
Kingdon B	1,462
Kinsell M	596
Kneale J	914
Knockaert D(2)	6,648
Kolatacz H(2)	4,143
Kolbeins WH	3,305
Kolk GN(2)	5,528
Korth DC(3)	5,322
Kramer J	2,269
Kreklewetz M	2,269
Labelle M	1,812
Laberge JL	3,131
Laberge PE(3)	4,828
Labreche A	765
Labreche JAL	852
Labrie M	683
Lachanche P	2,726
Ladouceur D(2)	3,385
Ladouceur REA(3)	4,214
Lafortune H(3)	5,669
Lambert A	2,269
Lamy LM	700
Lancefield PA	4,380
Landry M	2,642
Landry SA	2,269
Langelier G(4)	9,020
Lanoy L	700
Lapointe CJ(5)	20,937
Lapointe PA(3)	6,048
Laporte PJH(2)	1,525
Laporte Rios E(2)	3,518
Larkin DJ	2,279
Laroche NT(2)	5,672
Larochelle F	1,182
Larocque N(2)	2,969
Lary DCM	3,140
Lauziere JA	2,920
Laverdure C	1,462
Lavergne M	3,919
Laviolette B(3)	5,178
Lawrie MD	700
Lawrie N(5)	17,346
Lawrie PA	1,864
Lazarus JB(2)	4,651
Leach JD	800
Leavitt DH	2,228
Lebars G(2)	2,974
Leblanc A	1,175
Leblanc RG(2)	4,000
Lee EG	800
Lee RC(2)	12,714
Lefebvre JP	2,752
Lefort M	748
Legarde RJ(3)	9,125
Legare J	1,193
Legault JM	2,941
Legault R	5,630
Legendre DE(3)	3,016
Leger B	2,269
Lejour R	3,129
Lemay GT(4)	8,384
Lemieux M	1,462
Lemire G	1,500
Lepage M	1,407
Lesage L(2)	3,764
Lesk P(2)	2,595
Letourneau G(2)	10,855
Levasseur D	530
Lindsay N	4,313
Lipman E(2)	1,553
Livermore D	1,924
Logie R(3)	4,081
Loignon F	3,093
Long J	1,197
Loosli J(2)	17,269
Lord W(2)	8,180
Louett J(2)	5,355
Lukie A	2,963
Lumley E	2,250
Lynn J(2)	2,719
Lyon A(2)	8,268
Mabley B(2)	10,171
MacAngus R(2)	6,187
MacArthur PJ	1,654
MacDonald D	1,400
MacDonald DS	12,018
MacDonald DSH(3)	7,570
MacDonald ML	2,744
MacKay DR(2)	2,499
MacKay KD	5,946
MacKinnon KW(3)	9,152
MacLean AL	2,626
MacLellan MR(3)	8,351
Macleod DI	557
Madden G(2)	2,669
Magdalena Carreno E	3,518
Maher LJ	1,122
Maheux-Nadeau F(2)	4,734
Mailhot PH(3)	5,517
Mailloux R	2,268
Main R	4,426
Maldwyn-Thomas J	1,050
Malone JA(3)	2,091
Malott S	2,880
Marcil J	4,623
Marsden JB	2,600
Martel L	800
Martin MP	1,614
Martin VP(3)	12,339
Mason RP(2)	4,093
Massey DP	616
Massey JM	1,909
Mathews S	1,744
Maugey A	500

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount	Name	Amount
	$		$
Maytum A	2,372	Olohan MT(2)	6,806
McAdam BC(2)	4,828	Olver SP	1,300
McAlpine RA	1,223	Orr RJ	546
McCann J	2,188	Owens JM	2,635
McClelland G	2,794	O'Connell TK(3)	6,583
McCracken D	2,977	O'Connor TP	1,262
McCue D	1,047	O'Flaherty MC(2)	2,967
McDonald L	3,041	O'Malley A(2)	4,842
McDonald LJ	2,953	O'Neil MC(2)	1,358
McGovern P(3)	3,704	O'Neil PM	700
McKay KD	2,426	Page M(2)	5,572
McKelvey S	2,923	Pajunen SE	882
McKelvey SJ, estate of	1,464	Palmer L	500
McKeown L(2)	4,519	Palmer RHD	536
McKnight J	1,798	Pan YC	1,462
McMaster C	3,615	Panchmatia A	2,850
McMaster D	2,147	Paquet JP	3,198
McNab R	1,962	Parent M	1,993
McNamee J	1,794	Parent PJ	2,269
McNeish J	2,900	Parent RJ	2,209
McNiven A	762	Paris F (2)	11,063
Meier-Villa T	6,776	Parisien MA	1,194
Merner R	4,146	Parker WB (4)	20,468
Methot-Dorais G	2,269	Parks ET	1,333
Meunier M	2,269	Parks JE	566
Mild F(2)	2,900	Parson GC	1,462
Miller D	1,509	Parsons G (2)	6,136
Mills H	800	Paterson ME (2)	4,520
Minville L	1,273	Pattee SF (3)	1,624
Minz AH(2)	4,046	Pearce N	2,400
Miskell LB	556	Pearson KLM	6,474
Mitchell WO	2,707	Penet N (4)	2,714
Mohanna SS	2,752	Periard L	2,450
Molloy MJ(3)	16,952	Perks K	4,680
Molsberry R(2)	8,849	Perlin J	3,579
Montembault R	5,364	Perrault M (2)	2,100
Mooney ER	1,600	Perreault MJ	2,000
Mooney T	2,100	Perret JG	9,337
Moore H	3,854	Perret JH	9,337
Morency J	2,190	Perrier F(5)	3,379
Morgan HR(2)	3,900	Perrier YO	1,030
Morin ML	2,268	Perron M	2,486
Morissette A	1,700	Petit P(2)	1,758
Morneau Y	1,737	Phillips B	657
Morrison JA	832	Piatelli MJ(5)	8,920
Morrison P(3)	4,638	Picard S(3)	1,539
Munroe L	2,523	Pigeon L	543
Murphy DJ	693	Pillarella FD	1,142
Musgrove GH	1,462	Pim R	526
Mutosoit P	963	Plamondon G	2,269
Myatt D (2)	6,266	Ploshynsky W(2)	2,647
Nadeau F	1,000	Plowman RK	2,000
Near B	4,613	Pochopsky L	1,500
Neergaard J	1,056	Poetschke RW	2,269
Neidy S(3)	2,338	Poirier GF(2)	4,554
Newton H(2)	3,475	Poirier GP	1,080
Newton T	2,268	Poisson D	596
Ngankam JC(2)	2,404	Pollin S	1,110
Nichol RM(2)	4,487	Pomerleau C	622
Nicholson A(2)	3,782	Pomerleau R	3,570
Nickerson WT	1,401	Potvin AR(4)	4,648
Noble R(2)	7,590	Pouliot L(2)	4,489
Noonan JD(2)	7,846	Pound WH	2,868
Norquay S	1,000	Preston D	969
Northgrave B	2,269	Price AAG	2,382
Oastler RI(2)	2,724	Priest WR(3)	11,400
Ogaick GJ	4,441	Provost BA	1,500
Ohyama H	2,202	Pursey GEW	2,221

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount	Name	Amount
	$		$
Quan D(2)	2,540	Shuckburgh A(3)	3,645
Quarry W(3)	3,747	Siegrist JM	2,117
Rae-Brown J(2)	5,504	Sinasac RF(3)	5,194
Rainville C	8,000	Sinclair JE	2,771
Rannard RG	1,381	Sinclair J(2)	5,414
Raymond H	1,462	Sirrs O	608
Regimbal AM (2)	6,219	Skunta Z	3,227
Reid C (2)	1,757	Small M	3,395
Reid S	9,566	Smeatre FE	521
Remus BE (3)	3,305	Smith D(2)	6,482
Ricard A	3,476	Smith DL	3,534
Richer S	2,500	Smith ET(3)	5,782
Rickman H	2,269	Smith G	11,625
Rioux G (2)	1,199	Smith GB	1,119
Ritchie D	523	Smith HL	3,700
Rivard G (3)	10,174	Smith J(2)	8,237
Roberts A	800	Smith KMC	549
Robichaud G (5)	6,468	Smith RC	2,800
Robinson W	660	Smith SA	1,433
Robinson WR	1,450	Snidanko AJ	1,193
Roche D	3,998	Snider D	2,082
Rodriguez CD	2,269	Snow WE	1,207
Rodriguez E	3,854	Sotvedt J(3)	2,207
Rolland L	3,250	Soucy M	2,269
Romero L	2,731	Soutten MI	1,462
Romoff M	1,347	Spiess D(3)	15,031
Roozendaal S	3,834	Splinter P(2)	3,357
Rose JA	3,691	Springett G(3)	9,187
Rosenthal DA	4,500	Stackhouse R	1,205
Ross CW	739	Steers BC	2,500
Roston GH	1,213	Stephens D(3)	5,859
Roue PI (2)	4,569	Stephens HL(2)	1,004
Rouleau OMY	2,269	Stephens RJ	3,663
Rousseau JR	706	Stevens RD	2,269
Royer-Trutzel MF (3)	12,805	Stevens RW	1,600
Russel CS	2,248	Stewart B	5,936
Ryan ME (2)	5,817	Stewart G(2)	9,575
Saint-Jacques G (2)	5,094	Stewart RM	2,978
Sallery RDH (4)	9,083	Stiell R(2)	3,064
Sandilands BJ	2,322	Stockwell DM(2)	3,887
Sargeant J	500	Stolarik M	1,671
Saunders P(2)	1,242	Stone MS	624
Savard RJ	1,499	Stubbert RW	4,446
Schramm RG	3,714	St-Georges ML	2,056
Schreyer E(3)	10,960	Sullivan T	5,011
Schroeder NJ(2)	9,250	Sulzenko OA(2)	2,389
Schuemann CA	902	Sutherland PH	3,249
Schultz B(2)	2,517	Sutter H(3)	3,662
Schwenger C	579	Swainson H	6,242
Scoffield PD(2)	5,419	Tanner R	845
Scott BF(2)	5,337	Taylor LJ	2,405
Scott JR	2,233	Taylor M	2,269
Scott LFM	2,269	Temple M(2)	8,029
Scown DR	2,269	Thomas B	1,201
Segovia J	1,200	Thomas JMT	1,360
Serre M	1,049	Thomas P	999
Seymour GW	898	Thompson M	500
Shacka R	2,500	Thomson CJM	2,269
Shadforth WH(2)	2,497	Thomson I	2,269
Shalka RJ(2)	4,729	Thomson N	2,526
Shannon GJ	10,311	Thomson P	707
Shannon JP(2)	2,634	Thomson R	2,400
Sharp R	521	Tiefenbrunner K	9,570
Shellford J	1,500	Tilsley R	2,252
Shepherd M	8,585	Tipton J	3,615
Sherry JE	1,408	Tittley J	2,269
Shorthouse DB(2)	12,006	Tovee C	2,645
Showman R(2)	6,032	Tremblay GJM	2,187

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Tremblay GM	7,356
Tunis R	810
Tupper D	5,975
Turcotte R	1,462
Turner C(2)	2,920
Uzumeri EY	2,400
Valentino N	3,949
Vamos Goldman A	2,269
Vandegraaf G(2)	1,576
Verbouen LMC(2)	4,463
Vermette MT(3)	6,095
Vernon-Jackson H	2,474
Vezina FJL	834
Villeneuve G	4,189
Villeneuve NJ	500
Vinas-Perez M	1,100
Visutskie JV(2)	4,038
Vlad MR(4)	4,002
Voisin D(3)	1,768
Von Finckenstein O	1,462
Von Nostitz MG	4,021
Voyer C	1,849
Vujnovich M(2)	4,788
Wade L(2)	13,190
Waisvisz J	2,269
Wakely W(4)	16,119
Walsh P	552
Waters B(4)	3,931
Watson L	864
Weinstein I	2,100
Wellburn G	1,600
Welsh J	2,269
Welton G	500
Wensel R	2,195
Whitters J	2,642
Whittleton J(2)	3,875
Wilkinson D	3,161
Williams FL	1,600
Willms G	2,268
Wilson GE(4)	12,282
Wismer D(3)	11,158
Wodinsky M	1,610
Wood G	3,543
Wood J	721
Wood T	1,462
Woolham R	800
Wynne D	3,800
Young W	1,054
Young WA	1,279
Zalite P (2)	6,534
Zerr PE	1,462
Advances under $500 (394)	198,941
	3,158,703
Canadian International Development Agency	
Allard P	1,200
Bach M	2,801
Banerjee N	1,290
Bellemare F	3,000
Boulanger Y	819
Brilot R	865
Bugatsch R	635
Carle F	3,500
Dawes F	1,133
Dubuc G	863
Gervais Y	1,841
Godhue J	2,673
Goulet J	755
Haines P	826
Hanna F	4,863
Hughes R	1,465
Larivière R	687
Lepage M	565
Lessard R	2,926
Lovegrove C	1,420
Marsolais Y	3,000
Mensah M	4,500
Normandin H	1,300
Perinbam L	616
Redikop W	2,095
Ross B	2,773
Sicard G	2,500
Straby C	998
Taylor W	543
Thivierge R	867
Advances under $500 (11)	2,072
	55,391
	3,214,094
FINANCE	
Department	
Coleman J	1,265
Glorieux G	1,711
Nichols S	3,176
Robinson CW	1,965
Advances under $500 (15)	4,634
	12,751
Insurance	
Gibbons S	1,850
Advance under $500 (1)	75
	1,925
	14,676
FISHERIES AND OCEANS	
Department	
Aucoin A	875
Boldt DP	700
Cohns JL	2,700
Fleury C(3)	1,500
Gambrel L	850
Gear J	510
Hirst G	500
Hollaway G	500
Hopky G	600
McCuish R	1,350
Northrup JR	650
Oliver A	513
Piercy MC	800
Poulin R	1,300
Recalma K	1,258
St Jacques D	763
Specht R	1,350
Weber G	1,000
Whiteford W	1,000
York R	500
Advances under $500(88)	12,056
	31,275

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Angees M	679
Beardy E	686
Carr D	679
Copenace B	585
Cromarty A	639
Crow J	585
Davies M	575
Hanrath J	562
Hudson P	586
Locas R	1,424
Lotin H	850
McEvoy T	500
Newman B	1,300
Advances under $500 (30)	5,928
	15,578
JUSTICE	
Department	
Bloom I	1,331
Campbell G	6,000
Cziraky P	6,000
Dickens C	525
Donahoe I	1,999
Evans R(2)	1,443
Evernden B	906
Maclean W(2)	1,215
Morrison C	1,000
Piragoff D	2,500
Talpis J	3,000
Waters DWM	3.300
Williams RE	873
Advances under $500(61)	8,759
	38,851
Canadian Human Rights Commission	
Fairweather G	500
McDavid M	1,000
Advances under $500(13)	3,300
	4,800
Commissioner for Federal Judicial Affairs	
Agrios J	1,700
Allen H	2,000
Anderson N	4,000
Anderson NR	500
Anderson W	3,375
Archambault M	2.500
Ayles L	514
Barkman G	2,500
Batten M	800
Bisaillon I	2,500
Bowlby J	930
Bracco J	1,200
Brennan W	2,000
Brooke J	2,000
Callaghan F	2,500
Campbell A	1,500
Carter F	2,500
Catzman M	2,500
Cooper R	3,000
Cosgrove P	1,345
Craig W	3,000
Daigle Z	556
Dandie G	800
Deschênes A	556
Desjardins A	2,500
de Weerdt M	5,050
Dilks A	2,000
DiSalle M	2,500
Dupont W	1,000
Dureault A	932
Durocher D	2,500
Eberle J	1,200
Egbert W	2,000
Esson W	3,000
Ewaschuk E	1,000
Fitzgerald P	3,000
Flynn B	2,500
Forestell M	2,000
Gagnon Y	2,500
Geatros T	3,000
Glowaki T	1,000
Goodridge N	2,500
Gow J	600
Gratton F	615
Greenberg B	500
Halvorson K	1,700
Hannan J	2,500
Hartt E	1,000
Hoillett K	1,500
Holland R	2,500
Houghton J	2,600
Hugessen J	1,000
Killeen G	1,100
Kinsman G	4,000
Kent J	1,000
Kovacs F	2,500
Lacombe B	3,000
LaRue H	1,500
Lazier C	1,000
Lickerman S	2,500
Lissaman D	1,000
Logan H	2,750
Loukidelis E	1,221
Loukidelis S	1,500
MacKay K	2,500
MacKinnon A	1,700
Mahoney P	3,803
Marquis J	2,500
Marshall W	1,125
Matheson W	1,700
McKinnon B	3,500
Melançon V	4,000
Melvin F	1,000
Mercier P	5,000
Miller T	3,000
Monnin A	3,000
Moore G	943
Morrissey M	1,000
Nemetz N	3,000
Noonan M	1,000
O'Byrne M	3,000
O'Regan S	1,000
Paul R	1,412
Perras R	604
Proudfoot P	1,800
Provost J	2,500
Quinlan T	2,500
Reid R	2,000
Rice R	514
Richard G	1,400
Rutherford R	2,800

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Salhany R	500
Sirois J	2,200
Sirois J	730
Soper L	1,000
Stone A	1,500
Stratton S	1,700
Strayer S	3,000
Thompson D	1,500
Thorson I	2,500
Trainor W	2,500
Tremblay G	1,500
Trotter J	2,500
Turmel G	2,500
Tyndale W	1,800
Vaillancourt J	1,500
Wackowich G	2,500
Wilson J	1,750
Advances under $500 (35)	12,097
	224,122
Tax Court of Canada	
Advance under $500 (1)	300
	268,073
LABOUR	
Department	
Campbell D	500
Caron L	550
Gaudette T	700
Gravel J	3,100
Klein V	700
Moorhouse C	3,500
Valiquette M	1,200
Advances under $500(39)	15,779
	26,029
Canadian Centre for Occupational Health and Safety	
Dialog	11,421
US Government Printing Office	537
NRC	500
NTIS	227
Canadian Nurses Association	50
Dr Atherley (CEO)	1,000
	13,735
	39,764
NATIONAL HEALTH AND WELFARE	
Department	
Allen RJ	500
Bool J	1,080
Brady N	800
Champagne M	595
Corneil W	1,000
Davidson B	1,000
Dawson E	500
Decker M	1,900
Deneron B	510
Dickey S	500
Dockman C(2)	1,500
Donovan W	500
Duguay R	1,049
Foote B	500
Gabrie F(3)	1,920
Green M	500
Greenland W	500
Griffiths A	510
Harvey J	1,200
Hoffman A	800
Hubert C	600
Iles R	530
Jerome M	650
Kakfwi S	500
Kurien T	500
Leduc A(4)	2,200
Louttit E	1,000
Moores D(2)	2,550
Paul S	911
Pokiak A	500
Porter K(2)	2,050
Roy D	587
Sauve G	630
Smith D	500
Smith E(2)	2,000
Smith G(2)	700
Sorensen O	800
Stall J	1,980
Stevens D	530
Tiktak M	1,000
Walkinshaw D(2)	715
Wilson B(4)	1,150
Wilson H (2)	600
Wood C (2)	4,700
Advances under $500 (162)	34,013
	79,260
NATIONAL REVENUE	
Customs and Excise	
Gray B	550
Leishman W	2,800
Werlin A	500
Advances under $500(16)	2,984
	6,834
Taxation	
Affleck, Sosna, Shaughnessy & Scott	2,000
Allen W (2)	590
Andreson P	1,100
Archer J	8,069
Asselin J	550
Aubert L	700
Ayotte B	1,800
Baird B(2)	875
Baker G	1,434
Barton K	500
Bedard A	700
Belisle P E	700
Belle Isle G	500
Bennett M L	1,260
Bergeron L	611
Bessette G	700
Bloom I(2)	18,317
Boucher D	1,350
Boudreau C(2)	50[illegible]
Bourque C(2)	875
Brulotte R	700
Burdick M	945
Burke R G	600
Burton L	1,000
Carriere M	700
Chartrand A	1,000

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
Comtois N	700
Courcy C	700
Craig E F	791
Cziraky P(2)	4,504
D'Aurelio R	694
Daly M	812
Dauplaise J	1,450
Dealy W	528
Debelser M	525
Denierakos P	700
Desmeules S	700
Dion A	500
Doucet A(2)	500
Dubourt D	1,000
Duquette R	700
Emmell R	500
Fernet J(2)	1,400
Fillmore D	550
Finter Canada Corp	700
Forbes G	850
Forgues P	750
Fortier H	750
Frappier L(2)	1,800
Fullerton T	1,100
Gill D B	970
Grant C(2)	4,366
Grenier G	2,018
Grushka G	2,646
Gutman A(2)	1,417
Harding W(2)	14,087
Hayes T	3,482
Haynes K	639
Hickey U	625
Jacobucci C	3,000
James M(2)	4,504
Jolicoeur G	700
Joncas C	700
Jones A(2)	1,000
Joyal G	700
Kara S	1,000
Kennedy D	1,100
Khosla R(2)	912
Kirkbride Y	600
Kisser D	500
Kissner T	1,449
Kuet Leong P	700
Labossiere L	922
Laibida J L	1,550
Le Festin du Gouverneur	2,964
Leclerc A	1,000
Legere S	582
Lesage A	700
Lindsay D	710
Lorenz A	1,210
MacDougall L	795
Marcouiller D	537
Masse S	775
McCaughin B	550
McLeod R(2)	1,000
McNamara S(2)	3,606
Mellis D H	500
Miller B(2)	704
Minister of Finance, Province of BC(2)	24,107
Ministre du Québec	2,889
Mitzel C	957
Morley BC	700
Mounif E (2)	600
Mulasi JC	500
Mulcahy J	600
Municipalités Régionales de Comtés—Magog	2,012
Murphy K	1,063
92363 Canada Ltée	700
O'Grady D	1,009
115804 Canada Inc	700
121204 Canada Inc	700
O'Neil N	600
Ouellette F	1,370
Paradkar PT	1,474
Pare M	1,500
Pelletier D	1,386
Penner JA	670
Perreault R	1,137
Philibert J	500
Pizzi A	700
Placements Hedviga	700
Postelnik C	700
Powell I	575
Prygiel E	1,000
Ransome R	775
Rhéaume C	665
Riley EJ	827
Robert M	700
Ross E	550
Roy B	779
Rufus N	700
Saenz S(2)	1,400
Saulnier M	1,000
Schulz HE	1,900
Sellars E	606
Shérif de Beauce	1,400
Shérif de Chicoutimi	1,400
Shérif de Hauterive	700
Shérif de Québec	2,600
Shérif de Rimouski	700
Shérif de Roberval	700
Shérif de St-Maurice	700
Shérif du district de Joliette	500
Shérif du district de Montréal	700
Sheriff of Hull(2)	1,500
Sheriff of Peel(3)	1,650
Sheriff of York(3)	3,450
Siconolfi K	500
Small B	500
Suter R	700
Teterenko G	1,150
Tomlyn D	1,606
Turcotte A	1,200
Viebig A	700
Westgate RE	1,900
Williamson T	900
Wilson J	570
Woodcock D	630
Young R	2,940
Young T	1,168
Zannis H	500
Zervos S	700
Advances under $500(221)	57,507
	284,442
	291,276

PRIVY COUNCIL

Name	Amount
Department	
Advances under $500(2)	555
Commissioner of Official Languages	
Cousineau M	1,136
	1,691

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1987—*Continued*

Name	Amount
	$
PUBLIC WORKS	
Department	
Beaudoin F	500
Butt T	775
Cabral A	600
Campbell L	600
Casaubon R	500
Charters H	1,300
DeLonghi J	512
Deragopian A	850
Deschênes Y	500
Hébert R	3,443
Job W	540
Johnson JR(2)	1,532
Kincaid R	1,050
LeBlanc JJ	513
Legault G	1,000
Livingston J	25,000
Martin J	1,000
Mintzler BW	750
Paquette N	500
Power WK(18)	7,451
Sentpetery R	628
Smart L	685
Tompkins DR	710
Varrieur S	500
Advances under $500(88)	17,978
	69,417
REGIONAL INDUSTRIAL EXPANSION	
Department	
Cohn-Sfectu O	2,000
Doyle L	1,480
Earle JW	3,000
Fyfe D	1,238
Green GW	2,250
Heeney R	500
Huot C	2,000
Larose H	575
Lenouvel P	2,000
Mathu J	1,176
Mott DM	8,000
Nixon R	1,300
Scullion S	1,800
Waite DE	600
Williams J	500
Zechel B	1,000
Advances under $500 (52)	5,828
	35,247
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
Bondar RL	2,336
Goodrich LE	2,400
Hargrove CK	900
Advances under $500 (11)	1,098
	6,734
Natural Sciences and Engineering Research Council	
Advance under $500 (1)	275
	7,009

Name	Amount
	$
SECRETARY OF STATE	
Department	
Bélanger R	3,369
Marchand M (2)	5,000
Sawh P	600
Tousignant M	662
Advances under $500 (32)	4,982
	14,613
Public Service Commission	
Ayoub E (3)	4,400
Hunt N	573
Mercer A	2,000
Watson B	1,121
Advances under $500 (13)	1,712
	9,806
Social Sciences and Humanities Research Council	
Taylor W (2)	1,500
Laurin G	1,000
Advance under $500 (1)	100
	2,600
	27,019
SOLICITOR GENERAL	
Department	
Benson G	800
Boucher R	500
Campbell M	750
Charles C(2)	875
Christie SM(2)	725
Coflin J	1,300
Constantineau E	1,200
Ferguson C	800
Fountain B	800
Gravelle-Dunberry O	875
Gravelle-Mineault S	530
Hayes J	500
Kelly P	500
Kulisek C(2)	1,400
Lloyd S	650
MacDonald DT	500
Marin RJ	1,000
McMullin C	600
Molloy A	600
Poirier G	500
Reid I	3,000
Sarides G	500
Stewart R	500
Stote D(2)	900
Sutton E	500
Wood J	500
Advances under $500(30)	4,896
	26,201
Correctional Service	
Cross D	3,000
Davidson J	581
Girard B	600
Hanley R	775
Lacelle D(2)	814
Mallette D	500
Sharpe T	1,000
Singh V	1,000
Advances under $500(24)	2,268
	10,538

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1987—*Concluded*

Name	Amount
	$
National Parole Board	
Baines F	874
Cloutier B	607
Siberry J	606
Simms R	576
Sutton J	500
Advances under $500(6)	1,841
	5,004
	41,743
SUPPLY AND SERVICES	
Department	
McLure G	3,500
Umlish G	800
Van Bergen JPA	1,000
Advances under $500 (3)	750
	6,050
Statistics Canada	
Advances under $500 (2)	600
	6,650
TRANSPORT	
Department	
Burry H	511
Campbell D	6,050
Carroll R	888
Clarke S (2)	1,296
Crowell D	1,200
Dupuis D	1,378
Feller B	600
Gauthier G (2)	905
Hall T	600
Hardman W	550
Kaiser B	850
Lamondin D	900
Legare J	2,800
Matthews W	917
Morel P	640
Trenholm W	589
Wiseman J	635
Advances under $500 (70)	8,567
	29,876
Canadian Aviation Safety Board	
Abbott D	600
Allinson A	600
Bears R M	500
Borden D E	600
Dupont G	550
Dzus S	550
Heath G E	600
Kosmider K	550
Lemire S	500
Lung D	550
Maltais R	500
McConnell H C	500
Morrell S	550
Owen D R	500
Pultz B	600
Rahn W J	600
Ross C M	500
Storey T	550
Vance L	500
Veevers J	550
Advances under $500(42)	14,475
	25,425
Canadian Transport Commission	
Belland AJ	500
Cairns M	500
Advances under $500 (4)	591
	1,591
	56,892
TREASURY BOARD	
Secretariat	
Advances under $500 (2)	400
Privatization and Regulatory Affairs	
Advances under $500 (3)	924
	1,324
VETERANS AFFAIRS	
Department	
Bowes K	800
Caught R	930
Clancy A	800
Nguyen H	1,264
O'Brian J	1,135
Proulx H	700
Ross H	1,291
Advances under $500(18)	3,701
	10,621
Grand total	4,697,497

Losses of money

Note: this information is required by Section 91.1 of the Financial Administration Act.

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1986-87

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Fraudulent use of GTA access codes		6,000			6,000
COMMUNICATIONS					
National Film Board					
Unauthorized or fraudulent use of GTA access codes	Various	165,000		165,000	
EMPLOYMENT AND IMMIGRATION					
Department					
Alteration of payment instrument	1	600	600		
Fraudulent claim for unemployment insurance benefits work-sharing agreement Section 37 of the UI Act	1	15,120			15,120
Unemployment insurance benefits obtained by fraud	200,283	69,374,555	37,759,762		31,614,793
Misappropriation of project funds, Canadian Jobs Strategy	1	5,512			5,512
ENERGY, MINES AND RESOURCES					
Department					
Fraudulent applications involving Canadian Home Insulation Program (CHIP)	25	24,269		24,269	
Fraudulent applications involving the Propane Conversion Program	7	51,600		28,400	23,200
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
False information provided when applying for social assistance. Awaiting court action and/or decision on one case	4	5,642			5,642
Unauthorized use of lost GTA telephone credit card by the public	1	308,917		308,917	
LABOUR					
Canadian Centre for Occupational Health and Safety					
Fraudulent use of GTA access codes	2,953	9,746			9,746
NATIONAL HEALTH AND WELFARE					
Department					
False claims for benefits					
Family Allowance	23	44,555	1,577		42,978
Old Age Security	11	173,459	17,397		156,062
Canada Pension Plan	1	3,034			3,034
Forged endorsement of payment instruments	1	18,768			18,768
Fraudulent endorsement of payment instruments (cheques cashed after death of payee)	25	229,249	10,534		218,715
Theft of petty cash	2	48		48	
Unauthorized or fraudulent use of a telephone call code	1	2,019			2,019
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue due to fraud or willful misrepresentation through Customs		4,982,798		4,982,798	
Losses of revenue due to fraud or willful misrepresentation when filing federal sales tax returns	7	193,618	145,000	48,618	
SOLICITOR GENERAL					
Correctional Service					
Fraudulent use of Bell Canada credit card by inmates	1	7,200	5,900		1,300
SUPPLY AND SERVICES					
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques (including Unemployment benefit warrants and Bank of Canada cheques)					
Forged endorsements	10,752	3,062,247	2,915,911		146,336
Irregular endorsements	373	105,663	105,663		
Payee died	9,621	3,119,208	3,119,208		
Not endorsed	285	118,008	118,008		
Other	138	124,732	124,732		

Losses of money—*Continued*

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1986-87—*Concluded*

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Counterfeit items	41	229,680	229,680		
Canada Post Corporation					
Forged endorsements	11	2,567	2,567		
Departmental bank accounts					
Forged endorsements	2	3,290	3,290		
Other	2	134	134		
	224,573	82,387,238	44,559,963	5,558,050	32,269,225

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1986-87

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Theft of petty cash at Headquarters, Research Branch, in Ottawa, Ontario	5	54		54	
Theft of petty cash at the Montreal Regional Office, Personnel Branch	1	35		35	
Theft of petty cash at the Farm Debt Review Board Office, Toronto, Ontario	5	200		200	
CONSUMER AND CORPORATE AFFAIRS					
Department					
Theft from petty cash fund	1	110		110	
Falsified travel expense	1	940	940		
Incomplete accounting for advance	1	186		186	
EMPLOYMENT AND IMMIGRATION					
Theft of funds by cashier at Springdale CEC	10	175			175
Fraudulent claim for training allowance	15	6,960	942		6,018
Theft of petty cash at Quebec EDB		60		60	
Loss of petty cash at Jean-Talon CIC		10		10	
Theft of petty cash at Longueuil CIC		20		20	
Loss of Immigration Cost Recovery receipts at Galt CIC		20		20	
Loss of Immigration Cost Recovery receipts at Dorchester CIC		20		20	
Loss of Immigration Cost Recovery receipts at Jean-Talon CIC		20		20	
Loss of Immigration Cost Recovery receipts at Jean-Talon CIC		5		5	
Loss of Immigration Cost Recovery receipts at Rock Island CIC		5		5	
Theft of petty cash at Lacolle CIC		56			56
Theft of petty cash at Frontenac CEC		27		27	
Theft of Social Insurance Number receipts at Frontenac CEC	10	180		180	
Shortage discovered upon closing of bank account for Immigration Placement Centre		7		7	
Fraudulent use of government phones	10	416	416		
Fraudulent claim for UI benefits	10	31,945	22,026		9,919
Loss of Immigration Cost Recovery receipts at Windsor Inland CIC	20	10	10		
Loss of Immigration Cost Recovery receipts at Sarnia CIC	20	50		50	
Loss of Immigration Cost Recovery receipts at Toronto East CIC	20	25		25	
Loss of Immigration Cost Recovery receipts at Windsor (Bridge) CIC	20	10		10	
Theft of petty cash at Hamilton EDB	10	59		59	
Theft of petty cash at Sudbury CEC	10	50	50		
Cashier shortage RHQ Regina	17	75		75	
Theft of petty cash West Broadway CEC	10	160		160	
Theft of social insurance number replacement fees at West Broadway CEC	10	160		30	130
Theft of UI overpayments at West Broadway CEC	10	26		26	
Alteration of payment instrument		350	350		
Misappropriation of petty cash		70	70		
Fraudulent travel claim and unauthorized absence		52	52		
ENERGY, MINES AND RESOURCES					
Department					
Fraudulent use of government telephone calling cards	5	355		355	
Cash advance stolen from Field Party Chief's motel room Fredericton, New Brunswick	35	410		410	
ENVIRONMENT					
Department					
Loss of petty cash	5	40		40	
Theft of receipts	5	43		43	
Misuse of the telephone system	5	75		75	
Theft of metal cash box	20	375		375	
Theft of petty cash at Trent-Severn	20	169		169	
Theft of change fund at Hogs Back	20	23		23	
Theft of security deposits at Rideau Canal	20	500		400	100
Cashier shortages: total gross shortages $4,292; total gross overages $2,686	20	1,606		1,606	
EXTERNAL AFFAIRS					
Department					
Fraudulent claims for travel	1	44,790			44,790

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1986-87—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
FINANCE					
Auditor General					
Loss of a cash travel advance refunded which was placed in the padlocked cabinet and could not be found	30	500	400	100	
FISHERIES AND OCEANS					
Department					
Personal use of government telephone	1	2,017	2,017		
Fraudulent use of government credit cards	1	1,257	1,257		
Cashier shortage		70		70	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Fraudulent claims and encashment of social assistance cheques New Brunswick District Office, Atlantic Region	15	15,261		8,111	7,150
Fraudulent claims and encashment of social assistance cheques, Nova Scotia District Office, Atlantic Region	15	7,000		7,000	
Forged endorsement of social assistance cheques, Touchwood File Hills Qu'Appelle District, Saskatchewan Region	5	2,704	2,704		
Fraudulent claim and requisition of social assistance cheque, Touchwood File Hills Region Qu'Appelle District, Saskatchewan Region	5	712			712
Fraudulent use of GTA access code	5	58,337		58,337	
Impress bank account shortfall	5	8,377		8,377	
NATIONAL DEFENCE					
Misappropriation of money, Canadian Forces Station (CFS) Holberg		285	285		
Theft of money, Canadian Forces Base (CFB) Kingston	1	200		200	
Theft of money from advance holder, CFB Baden		376	376		
Theft of money from advance holder, CFB Petawawa		2,823	2,823		
Theft of money from advance holder, CFB Trenton	1	701		701	
Theft of money from advance holder, CFB Greenwood		320			320
Theft of money from advance holder, CFB Ottawa		3,000			3,000
Theft of money from advance holder, CFB Ottawa		3,000			3,000
Theft of money from advance holder, CFS Masset		740			740
Theft of money from advance holder, CFS Masset		1,000			1,000
Theft of money from advance holder, CFB Portage La Prairie		100			100
Theft of money from advance holder, CFB Gagetown		986			986
Theft of money from advance holder, CFB Valcartier		313			313
Theft of money from advance holder, NDHQ/DIS		78			78
Theft of money from advance holder, CFB Chatham		600			600
Cashier shortages: total $1,501. Cause of shortage could not be determined. The possibility of human error, clerical error or lost voucher exists:					
CFB Borden	1	100		100	
CFB Cold Lake	1	100		100	
CFB Edmonton	1	162		162	
CFB Halifax	1	120		120	
CFB Kingston	1	100		100	
CFB Lahr	1	249		249	
CFB Montreal	1	100		100	
HMCS Ottawa	1	100		100	
CFB St-Jean	1	70		70	
CFB Toronto	1	100		100	
CFB Trenton	1	200		200	
CFB Winnipeg	1	100		100	
NATIONAL HEALTH AND WELFARE					
Department					
Personal use of government telephones	25	2,016	2,016		
Fraudulent claim for Old Age Security benefits	Statutory	25,166			25,166
Fraudulent claims for training expenses, travel, leave and extra-duty pay	35	933	470		463
NATIONAL REVENUE					
Customs and Excise					
Fraudulent completion of attendance and submission of false overtime claim	1	212	212		
Fraudulent use of the departmental quick law password to gain access to a computer retrieval system	5	4,583			4,583

Losses of money—*Continued*

Other losses of money—Occurrence or discovery in 1986-87—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Loss of cashier's change funds (2 cases)	1	50		50	
Theft of cashier's change funds	1	40		40	
Theft of petty cash	1	122		122	
Theft of receipts	1	964	100	864	
Unauthorized long distance phone calls and loss of time	1	1,000			1,000
Loss of receipts		200		200	
PRIVY COUNCIL					
Department					
Loss of petty cash	1	232		232	
PUBLIC WORKS					
Department					
Theft of petty cash	4	209		209	
SECRETARY OF STATE					
Department					
Theft of receipts at the Toronto (Spadina) Office	1	60		60	
Theft of receipts at the Scarborough Application Centre	1	4,085			4,085
Theft of receipts at the West Toronto Application Centre	1	1,780			1,780
Theft of receipts at the Halifax Citizenship Court	1	4,850	4,850		
SOLICITOR GENERAL					
Canadian Security Intelligence Service					
Fraudulent use of credit cards	10	1,066	60		1,006
Correctional Service					
Theft of cash	15	2,704		2,704	
Misinterpretation of payment document	15	1,374	870		504
Cash receipts for deposit to Receiver General not deposited. Employee charged with fraud	15	1,822			1,822
Royal Canadian Mounted Police					
Member was issued a temporary accountable advance for travel on government business. The cash advance was lost along with some of the member's personal effects and cash	25	400		400	
TRANSPORT					
Department					
Fraudulent removal claims	1	18,579			18,579
Loss of receipts at the Whitehorse Airport	1	1,643		1,643	
Loss of petty cash at the North Vancouver Regional Office	1	71	71		
Theft of petty cash at Inuvik	1	100			100
Loss of petty cash at Fort McMurray Airport	1	242			242
VETERANS AFFAIRS					
Department					
Theft of petty cash at the Sherbrooke District Office, Quebec		300		300	
		277,995	43,367	96,111	138,517

Losses of money—*Continued*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
EMPLOYMENT AND IMMIGRATION						
Department						
Falsification of documents to permit a third party to receive UI benefits	1975-76	40,680	32,654	6,950		1,076
Falsification of documents to permit a third party to receive UI benefits	1982-83	52,604	19,134	3,292	6,603	23,575
Submission of false overtime claims and misuse of taxi vouchers Employee was discharged	1983-84	9,409	8,673	736		
Loss of petty cash at the Ottawa South CEC	1984-85	192		192		
Conflict of interest which permitted a third party to receive UI benefits	1985-86	15,620	7,185	3,135		5,300
False declaration in handling a UI claim for a relative	1985-86	6,261	770	791		4,700
Loss of petty cash at the Ontario Regional Office	1985-86	59		59		
Unemployment insurance benefits obtained by fraud	1985-86	59,846,024	32,336,445	16,041,652		11,467,927
EXTERNAL AFFAIRS						
Department						
Personal use of petty cash fund and refunds of advances	1985-86	366		366		
Fraudulent invoices	1985-86	1,586		1,586		
Theft of passport revenue	1985-86	259			259	
Shortage in cash account at Post Abroad—USSR	1984-85	758			758	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Theft of social allowance payments	1984-85	43,862		4,143	39,719	
NATIONAL DEFENCE						
Department						
Misuse of the telephone system, CFB Bagotville	1985-86	533	52	155	326	
Fraudulent moving claim, CFB Borden	1985-86	2,582		2,582		
Theft of money from advance holder, CFB Moose Jaw	1985-86	200	100	100		
Theft of money, CFB Shearwater	1985-86	1,696			1,696	
Theft of money, CFB Comox	1985-86	289			289	
Theft of money from advance holder, NRHQ Yellowknife	1985-86	14,000		14,000		
Cashier shortage, CFB Valcartier	1985-86	501	403	98		
Fraudulent travel claims, CFB Beaverlodge	1985-86	28(1)		28		
Submission of fraudulent receipts, CFB Shearwater	1985-86	(2)				
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits						
Family allowance	1985-86	54,055(1)	4,163	4,373	1,547	43,972
Old Age Security	1985-86	168,923	917	14,426	1,760	151,820
Canada Pension Plan	1985-86	32,618		11,000	21,618	
Forged endorsement of payment instruments	1985-86	17,526	165	1,371		15,990
Fraudulent endorsement of payment instruments (cheques cashed after death of payee)	1985-86	155,483(1)	21,642	35,990		97,851
Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee was dismissed by Ministry of State for Social Development and subsequently charged and convicted. The court ordered full restitution	1981-82	224,349	30,250	194,099		
NATIONAL REVENUE						
Customs and Excise						
Fraudulent travel claim	1985-86	319	273	46		
Fraudulent use of telephone services by an employee of another department	1985-86	2,395		2,085	310	
Loss of money due to theft of goods by an employee	1985-86	296		296		
Loss of revenue due to negligence by an employee	1985-86	100		100		

Losses of money—*Concluded*

Losses of money or public property—Changes to cases reported in previous years' Public Accounts—*Concluded*

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1986-87	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
Taxation						
Theft of 31 taxpayer remittances totalling $10,911 by an ex-cashier at the Quebec District Office. $7,191 recovered by former employee's superannuation with $1,040 expected to be recovered in subsequent years. Possibility exists that two more items may require credits to taxpayer accounts. Employee charged with fraud	1985-86	10,911		9,871		1,040
SECRETARY OF STATE						
Public Service Commission						
Personal use of taxi vouchers	1985-86	985			985	
Personal use of Government telephone	1985-86	435			435	
SOLICITOR GENERAL						
Correctional Service						
Petty cash losses	1985-86	1,014			1,014	
SUPPLY AND SERVICES						
Cheque Redemption Control Branch						
Receiver General cheques and Bank of Canada	1985-86	1,517,818	1,490,735	27,083		
Unemployment benefit warrant	1985-86	1,164,129	1,136,184	27,945		
TRANSPORT						
Department						
Misappropriations of public funds through alterations of deposit slips	1962-63	42,800	12,723	250		29,827
		63,431,665	35,102,468	16,408,800	77,319	11,843,078

[1] Amends reporting in previous year's Public Accounts.
[2] Claim for entitlement proven valid ($88).

SECTION 4

1986-87
PUBLIC ACCOUNTS

Accounts Receivable

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Statement of accounts receivable

In accordance with its accounting policy, the Government generally reports revenue in the year in which it is received. Therefore, amounts representing billed but uncollected and/or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes, use of its assets or from proceeds for provision of services and interest capitalized, deferred, due and accrued, are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, however, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable as at March 31

	Current year				Previous year*
Categories of accounts receivable	Outside parties	Allowance for doubtful accounts	Net accounts receivable in 1986-87	Internal to the Government	
	$	$	$	$	$
Tax revenue receivable—					
Income tax—					
Personal	1,851,619,019	792,943,210	1,058,675,809		1,585,639,523
Corporation	1,103,935,505	488,345,682	615,589,823		845,528,427
Unemployment insurance contributions	170,644,374(1)	51,615,108	119,029,266	117,261,534	641,776,519(1)
Non-resident	59,518,092	31,107,164	28,410,928		43,670,809
	3,185,716,990	*1,364,011,164*	*1,821,705,826*	*117,261,534*	*3,116,615,278*
Excise taxes and duties(2)	249,847,153(3)	146,987,116	102,860,037	23,519(3)	210,650,865
Energy taxes—					
Petroleum and gas revenue tax and incremental oil revenue tax	201,088,221	60,114,761	140,973,460		192,485,132
Oil export charges	2,982,295	2,726,094	256,201		1,166,835
Petroleum compensation charge	73,804,169		73,804,169	29,702	78,014,693
	527,721,838	*209,827,971*	*317,893,867*	*53,221*	*482,317,525*
Other tax revenue receivable	24,813,305	6,901,697	17,911,608		14,583,782
Total tax revenue receivable	3,738,252,133	1,580,740,832	2,157,511,301	117,314,755	3,613,516,585
Non-tax revenue receivable—					
Return on investments—					
Bank of Canada	422,000,000		422,000,000		387,000,000
Interest on bank deposits	78,309,153		78,309,153		96,465,830
Other return on investments	545,807,110	22,131,715	523,675,395	37,019,551	519,694,786
	1,046,116,263	*22,131,715*	*1,023,984,548*	*37,019,551*	*1,003,160,616*
Refunds of previous years' expenditure	181,876,886	111,829,167	70,047,719	1,477,167	78,669,056
Privileges, licences and permits	6,556,842	551,256	6,005,586	38,696	6,906,353
Services and service fees	45,410,361	1,476,105	43,934,256	184,964,019	45,868,539
Domestic coinage	67,000		67,000		
Proceeds from sales	36,527,255	536,396	35,990,859	14,819,185	25,058,355
Other non-tax revenue receivable	544,359,602	62,174,144	482,185,458	40,597,850	373,992,624
Total non-tax revenue receivable	1,860,914,209	198,698,783	1,662,215,426	278,916,468	1,533,655,543
Other accounts receivable to be credited to votes	206,799,356	7,543,772	199,255,584	37,604,528	205,954,039
Total accounts receivable	5,805,965,698	1,786,983,387	4,018,982,311	433,835,751	5,353,126,167

NOTE 1

Long-term accounts receivable included above—					
Tax revenue receivable—					
Income tax—Unemployment insurance contributions				18,267,898	30,223,933
Total tax revenue receivable				18,267,898	30,223,933
Non-tax revenue receivable—					
Return on investments—					
Other return on investments	122,331,678		122,331,678		122,239,260
Refunds of previous years' expenditure	5,585,788	50,800	5,534,988		52,918
Privileges, licences and permits	5,008	5,008			5,008
Services and service fees	597,838		597,838		597,838
Proceeds from sales	1,373,996		1,373,996		1,623,001
Other non-tax revenue receivable	44,475,201	17,053,000	27,422,201		28,150,460
Total non-tax revenue receivable	174,369,509	17,108,808	157,260,701		152,668,485
Total long-term accounts receivable	174,369,509	17,108,808	157,260,701	18,267,898	182,892,418

* Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

(1) This statement includes receivables of the Unemployment Insurance Account. National Revenue—Taxation has reported $49,516,146 in Unemployment insurance accounts receivable as at March 31, 1987 ($58,117,941 as at March 31, 1986) which represent deductions at source.

(2) Not included in the statement are contingent receivables estimated at $27,735,919 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

(3) The excise taxes and duties accounts receivable (outside parties and internal to the Government) amount to $249,870,672 and are summarized in the following table:

	Customs	Excise	Total
	$	$	$
Active This category represents accounts other than bankruptcies and receiverships upon which collection action is being taken, and accounts being disputed or appealed which are awaiting a decision under governing acts or regulations. There are 20,862 such accounts.	28,311,000	68,206,000	96,517,000
Active/uncollectable This category includes accounts in bankruptcy or receivership awaiting finalization by trustees or receivers, and accounts awaiting approval for deletion by the Departmental Uncollectable Accounts Committee. There are 1,807 such accounts.	120,944,000	32,410,000	153,354,000
	149,255,000	100,616,000	249,871,000

SECTION 5

1986-87
PUBLIC ACCOUNTS

Professional and Special Services

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PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by ministry and main classification for the year ended March 31, 1987. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of $50,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals $50,000 or over. A summary of total current year's expenditure (standard object 04) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1987

Ministry	Accounting services	Computer services (informatic)	Engineering services (including research)	Health and welfare services	Legal services
	$	$	$	$	$
Agriculture	1,013,154	1,629,747	2,262,106	13,379	185,700
Communications	754,723	2,279,021	2,457,075	87	378,131
Consumer and Corporate Affairs	82	694,293	5,434	120	2,437,270
Employment and Immigration	42,783,138	269,039	391,174	5,584,200	1,027,852
Energy, Mines and Resources	2,606,749	5,809,324	14,114,531	24,501	218,656
Environment	779,089	2,039,860	21,703,758	115,400	411,595
External Affairs	856,890	4,052,742	2,505,444	48,432	1,405,328
Finance	17,144,546	689,041			761,350
Fisheries and Oceans	620,569	3,758,696	2,695,926	9,414	1,567,352
Governor General				22	
Indian Affairs and Northern Development	591,985	480,770	10,437,157	3,833,657	1,058,889
Justice	131,047	365,627		12,291	2,661,306
Labour	176,600	55,248	20	31,993	264,630
National Defence	145,870	5,818,642	91,818,131	23,645,262	333,057
National Health and Welfare	1,839,124	2,926,365	323,657	62,884,065	9,058,473
National Revenue	57,226	34,580	417,226	553,380	1,561,637
Parliament	22,972	164,218			42,217
Privy Council	140,774	1,680,492			2,137,300
Public Works	219,530	5,454,955	42,176,900	17,080	831,063
Regional Industrial Expansion	2,591,902	3,709,767	3,194		1,214,567
Science and Technology	181,965	2,537,972	14,922,721	1,053	2,546
Secretary of State	411,526	2,230,594			25,986
Solicitor General	265,907	308,732	5,687	49,367,023	632,069
Supply and Services	3,926,395	880,256	17,271,460		151,177
Transport	655,534	4,978,489	23,304,932	956,139	901,602
Treasury Board		106,514			6,380
Veterans Affairs	36,012	288,401		127,690,690	19,134
Total	77,953,309	53,243,385	246,816,533	274,788,188	29,295,267

		Training and educational services				
Protection services	Scientific services (including research)	Non-public servants	Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$
1,328,107	10,107,578	24,028	1,983,683	12,890,775	25,195,759	56,634,016
3,614,265	539,575	43,009	1,374,753	16,204,698	29,579,297	57,224,634
71,384	1,168,557		394,650	2,280,370	2,715,724	9,767,884
1,995,465			1,882,444	37,877,601	14,518,905	106,329,818
1,693,673	45,410,780	1,453,454	650,771	22,038,673	35,910,409	129,931,521
3,139,117	15,245,076	199,383	1,858,667	11,139,032	33,662,545	90,293,522
7,493,997	5,950	1,599,374	2,565,035	19,497,026	29,285,412	69,315,630
1,192,385		383,880	463,176	2,507,753	5,497,696	28,639,827
1,839,313	15,421,982	14,442	915,937	6,922,874	30,553,214	64,319,719
			11,126	204,537	402,678	618,363
4,010,483	1,505,066	2,172,734	824,934	9,128,284	8,614,153	42,658,112
883,679			719,189	6,386,324	4,658,948	15,818,411
140,630	20,459	2,630	458,137	2,762,116	9,313,698	13,226,161
29,533,074	2,432,740	60,938,368	19,915,514	50,810,296	182,284,299	467,675,253
1,262,505	5,659,122		1,342,705	4,725,754	11,884,028	101,905,798
4,820,620	71,281	4,182	2,041,819	4,369,819	23,598,860	37,530,630
29,811		23,885	474,516	3,609,830	1,745,605	6,113,054
775,975		600	261,700	3,587,877	4,087,334	12,672,052
13,042,264	66,878		1,159,922	7,750,257	220,300,241	291,019,090
635,589	10,360		1,119,550	18,188,797	11,286,621	38,760,347
1,320,457	2,224,695	68,681	716,713	9,639,662	9,771,129	41,387,594
400,126		3,635	3,231,843	13,793,631	14,203,234	34,300,575
16,245,325	176,146	13,243,752	1,454,839	14,219,438	50,039,265	145,958,183
2,769,123	19,561	115,336	2,664,204	70,041,941	111,560,814	209,400,267
42,657,370	878,452	342,505	6,861,183	45,838,730	125,012,683	252,387,619
250			301,755	4,235,137	5,250,664	9,900,700
1,084,003			578,785	1,390,410	9,826,184	140,913,619
141,978,990	100,964,258	80,633,878	56,227,550	402,041,642	1,010,759,399	2,474,702,399

AGRICULTURE $56,634,016

Department $56,366,775

MANAGEMENT AND ADMINISTRATION PROGRAM $4,464,447

Accounting services $485,912—Comprehensive Consultants Ottawa Ont $60,910, Coopers and Lybrand Consultants Ltd Ottawa Ont $80,076, Government of Canada—Supply and Services Canada Hull Que $146,512. Maheu Noiseux-Collins Barrow Ottawa Ont $80,379.

Computer services (informatic) $464,040—Comshare Ltd Rexdale Ont $170,633, Domus Software Ltd Ottawa Ont $143,546, Ultracom Consulting Services Ottawa Ont $58,851.

Health and welfare services $720

Legal services $35

Protection services $146,516—Canadian Corps of Commissionaires Ottawa Ont $140,980.

Scientific services (including research) $59,974

Training and educational services—Public servants $359,752—Kepner-Tregoe Associates Ltd Willowdale Ont $61,211.

Other professional services $1,184,762—Comshare Ltd Rexdale Ont $639,552, Cotraco Ltd Orleans Ont $56,956, Intercambio Ltd Guelph Ont $75,000.

Other services $1,762,736—Canada Systems Group Ottawa Ont $59,976, Crowntek Communications Inc Willowdale Ont $572,356, Domus Software Ltd Ottawa Ont $107,000, Government of Canada—Supply and Services Canada Hull Que $394,177.

AGRI-FOOD PROGRAM $37,989,798

Accounting services $238,237—Government of Canada—Supply and Services Canada Hull Que $106,041.

Computer services (informatic) $935,386—Digital Equipment of Canada Ltd Ottawa Ont $103,810, Exocom Systems Corporation Ottawa Ont $253,650, Information Systems Group Ottawa Ont $79,950, Maxima Computer Ottawa Ont $74,365, The Laurier Group Ottawa Ont $85,025, Ultracom Consulting Services Ottawa Ont $131,170.

Engineering services (including research) $2,033,263—Associated Engineering (Sask) Ltd Regina Sask $179,610, Beckie Hydrogeologists Ltd Regina Sask $166,322, Catterall & Wright Ltd Saskatoon Sask $94,525, Epec Consulting (Sask) Ltd Regina Sask $69,445, Government of Canada—Public Works Canada Hull Que $59,014, Montreal Que $413,966, Ottawa Ont $117,685, W M Kachmaryk Windsor Ont $77,652, MR2 McDonald & Associates Regina Sask $51,169, Reid Crowther & Partners Ltd Regina Sask $73,530, Stanley Associates Engineering Ltd Regina Sask $50,374, U M A Engineering Ltd (Head Office) Vancouver BC $392,821.

Health and welfare services $12,652

Legal services $144,735—Finnigan Henderson Washington DC USA $119,669.

Protection services $921,329—Canadian Corps of Commissionaires Calgary Alta $142,595, Halifax NS $55,927, Montreal Que $207,184, Regina Sask $105,163, Saint John NB $62,005, Pinkerton's of Canada Ltd Ottawa Ont $187,590.

Scientific services (including research) $4,362,327—BC Coast Vegetable Cooperative Assn Richmond BC $73,226, Cantest Ltd Vancouver BC $100,016, Carleton University Ottawa Ont $88,267, C I B C Slough England $80,838, Diversified Research Laboratories Toronto Ont $79,264, Government of Canada—Environment Canada Toronto Ont $130,000, Inmarint Ottawa Ont $115,867, Institut Armand Frappier Laval-des-Rapides Que $178,729, Knud Simonsen Industries Rexdale Ont $142,555, Lallemand Inc Montreal Que $75,157, Lynn and Johnston Labs Inc Lachine Que $95,420, Mann Testing Labs Ltd Mississauga Ont $97,958, National Research Council Ottawa Ont $50,000, Natural Sciences and Engineering Research Council Ottawa Ont $512,655, Ontario Research Foundation Mississauga Ont $77,187, P O S Pilot Plant Corp Saskatoon Sask $99,255, Rogers Engineering Inc Saskatoon Sask $56,607, St Lawrence Reactors Ltd Mississauga Ont $64,467, University of : Alberta Edmonton Alta $68,434, Guelph Guelph Ont $164,369, Laval Quebec Que $163,803, McGill Montreal Que $59,338, Saskatchewan Saskatoon Sask $255,232, Toronto Toronto Ont $71,065, Urgel Delisle et Associes St-Charles-sur-Richelieu Que $89,456.

Training and educational services—Non-public servants $9,028

Training and educational services—Public servants $1,007,088—Government of Canada—Public Service Commission Ottawa Ont $182,544.

Other professional services $9,462,770—Acart Graphic Services Ottawa Ont $70,064, Bio Mega Inc Laval Que $50,000, Cancare Canada Ottawa Ont $105,308, Canola Council of Canada Winnipeg Man $200,000, Comshare Ltd Rexdale Ont $180,851, Deloitte Haskins and Sells (Head Office) Toronto Ont $164,293, Douglas Scott and Company Toronto Ont $92,646, Ecological Services for Planning Ltd Guelph Ont $86,560, Gardner Pinfold Consulting and Economists Ltd Halifax NS $73,500, S Garrod Guelph Ont $67,830, Government of Canada—Employment and Immigration Ottawa Ont $180,000, K Grenier Nepean Ont $69,630, I E A Consulting Group Ltd Charlottetown PEI $110,218, Intercambio Ltd Guelph Ont $137,500, Lethbridge Animal Clinic Lethbridge Alta $58,013, MacLaren Plansearch Ltd Halifax NS $178,026, Maritime Testing (1985) Ltd Dartmouth NS $197,937, Ministre des Finances du Quebec Ste-Foy Que $54,688, Nova Scotia Agricultural College Truro NS $130,705, Price Waterhouse Management Consultants (Head Office) Toronto Ont $66,716, Province of New Brunswick Fredericton NB $61,688, Research and Productivity Council Fredericton NB $79,959, Roche Atlantic Ltd Ste-Foy Que $59,394, Rowe Research and Engineering Alexandria Va USA $85,371, Services Corporatifs Gerin-Lajoie Inc Ottawa Ont $55,900, Technical University of Nova Scotia Halifax NS $146,700, Underwood McLellan Ltd Winnipeg Man $50,000, University of : Laval Ste-Foy Que $95,274, Manitoba Winnipeg Man $144,917, H Versteeg Ottawa Ont $82,240, Washburn and Gillis Associates Ltd Fredericton NB $58,108, Westech Agriculture Ltd Alberton PEI $69,899.

Other services $18,862,983—Ambassador Building Maintenance Ltd Windsor Ont $65,236, Canada Systems Group Ottawa Ont $341,142, Canadian Linen Supply (Head Office) Minneapolis Minn USA $94,593, Canadian Seed Growers Association Ottawa Ont $55,965, Cantest Ltd Vancouver BC $1,117,671, Chateau-Gai Wines Niagara Falls Ont $116,858, Cleanbrite Technical Service Moose Jaw Sask $58,620, Crowntek Communications Inc Willowdale Ont $705,000, D W King Swift Current Sask $63,057, Government of Canada—Energy, Mines and Resources Canada Ottawa Ont $169,618, Public Works Canada Ottawa Ont $167,246, Supply and Services Canada Hull Que $1,764,650, Ottawa Ont $376,843, Hector Jolicoeur Inc Montreal Que $137,874, Hippodrome Blue Bonnets Inc Montreal Que $64,632, Leader Linen Supply Ltd

AGRICULTURE—*Concluded*

Toronto Ont $138,726, Lynn and Johnston Labs Inc Lachine Que $1,074,800, Mann Testing Labs Ltd Mississauga Ont $1,409,049, Manpower Temporary Services (Head Office) Toronto Ont $57,455, Mendelson Films Ltd Mississauga Ont $2,685,543, McGill University Montreal Que $211,669, Minister of Finance Burnaby BC $88,800, Moonlight Building Maintenance Richmond BC $63,944, National Research Council of Canada Ottawa Ont $68,477, Network Personnel Inc Ottawa Ont $50,829, Nova Scotia Department of Agriculture and Marketing Truro NS $57,254, Office Overload Winnipeg Man $58,024, Photo Lambert (1977) Inc Pointe-aux-Trembles Que $1,340,261, Province of New Brunswick Fredericton NB $62,448, Sunshine Uniform Supply Winnipeg Man $53,839, The Ontario Jockey Club Rexdale Ont $111,988, T G Bright & Co Ltd St Catharines Ont $95,008, United Cooperatives of Ontario Toronto Ont $62,015.

CANADIAN FORESTRY SERVICE PROGRAM $13,546,646

Accounting services $213,886

Computer services (informatic) $205,367

Engineering services (including research) $228,813—Government of Canada—Public Works Canada Edmonton Alta $74,923.

Health and welfare services $7

Legal services $468

Protection services $255,710—Canadian Corps of Commissionaires Edmonton Alta $55,885, Sault Ste Marie Ont $57,104, Ste-Foy Que $57,298, Victoria BC $61,349.

Scientific services (including research) $5,636,141—A B L Forest Science Inc Toronto Ont $63,141, Commonwealth Institute of Biological Control Berkshire England $124,400, Dalhousie University Halifax NS $52,198, Forintek Canada Corp Ottawa Ont $76,441, Vancouver BC $542,568, Horton Forestry Services Ltd Stouffville Ont $63,245, Hunter and Associates Mississauga Ont $64,450, Jager Industries Inc Calgary Alta $104,854, Matcam Forestry Consultants Inc Sault Ste Marie Ont $73,299, Memorial University of Nfld St John's Nfld $127,293, Natural Sciences and Engineering Research Council of Canada Ottawa Ont $406,778, New Brunswick Research and Productivity Council Fredericton NB $71,394, Silvacom Ltd Edmonton Alta $55,550, University of : Alberta Edmonton Alta $213,859, Lakehead Thunder Bay Ont $57,189, Laval Ste-Foy Que $76,304, New Brunswick Fredericton NB $268,387, Toronto Toronto Ont $99,292, Western Ecological Services Edmonton Alta $75,541.

Training and educational services—Non-public servants $15,000

Training and educational services—Public servants $496,893—D M R and Associates Ltd Ottawa Ont $71,168, Digital Equipment of Canada Vancouver BC $102,021.

Other professional services $2,131,991—CREF de l'Est du Quebec Inc Causapscal Que $61,442, D M R and Associates Ltd Ottawa Ont $93,900, Forest Engineering Research Institute of Canada Vancouver BC $87,890, Forintek Canada Corp Vancouver BC $103,105, Government of Canada—Agriculture Canada Ottawa Ont $66,000, Nova Scotia Department of Lands and Forests Halifax NS $178,471, Price Waterhouse Toronto Ont $139,190, Treasury Board Ottawa Ont $73,995, Woodbridge Reed and Associates Vancouver BC $137,500.

Other services $4,362,370—Digital Equipment of Canada Vancouver BC $62,797, Emchuck Janitorial Co Victoria BC $54,420, Federation of Woodlot Owners Fredericton NB $411,675, MacLellan and Associates Ltd Antigonish NB $89,548, Manpower Temporary Service Sudbury Ont $52,627, Network Personnel Inc Ottawa Ont $136,810, Government of Canada—Supply and Services Canada Hull Que $85,001, Ottawa Ont $478,694, Province of New Brunswick Fredericton NB $245,500, Silvicrew Ltd Fredericton NB $59,979, Sunlite Floor Cleaners Ltd Sault Ste Marie Ont $82,922.

CANADIAN GRAIN COMMISSION PROGRAM $365,884

Computer services (informatic) $19,954

Legal services $265

Scientific services (including research) $49,136

Training and educational services—Public servants $75,455

Other professional services $43,723

Other services $177,351—Government of Canada—Supply and Services Canada Hull Que $79,229.

Canadian Dairy Commission $226,148

Accounting services $53,967

Computer services (informatic) $5,000

Engineering services (including research) $30

Legal services $40,197

Protection services $4,552

Training and educational services—Public servants $42,000

Other professional services $62,225

Other services $18,177

Canadian Livestock Feed Board $41,093

Accounting services $21,152

Training and educational services—Public servants $2,495

Other professional services $5,304

Other services $12,142

COMMUNICATIONS $57,224,634

Department $21,181,894

COMMUNICATIONS AND CULTURE PROGRAM (excluding Government Telecommunications Agency Revolving Fund) $19,489,211

Accounting services $269,570

Computer services (informatic) $790,007—AIT Corporation Nepean Ont $77,811, Canada Systems Group Ltd Ottawa Ont $137,163, Cerbo Informatique Inc Westmount Que $77,638, Datacap Ottawa Ont $71,750, Roy Ball Associates Ltd Ottawa Ont $83,075, Silico Computer Systems Ltd Nepean Ont $91,200, Synerlogic Inc Ottawa Ont $58,535, Telesat Canada Ottawa Ont $96,073.

Engineering services (including research) $2,148,712—ADGA System Ltd Ottawa Ont $239,471, Calian Technology Ltd Ottawa Ont $761,206, Com Dev Ltd Cambridge Ont $117,577, Glenayre Electronics Ltd Vancouver BC $264,754, Kheraj Enterprises Ltd Yellowknife NWT $92,818, Optotek Ltd Kanata Ont $169,462, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $81,554, Varian Canada Inc Georgetown Ont $128,402.

Health and welfare services $87

COMMUNICATIONS—*Continued*

Legal services $294,728—Wanda M Noel Ottawa Ont $108,999, Victor Nabhan Ottawa Ont $107,759.

Protection services $672,748—Canadian Corps of Commissionaires Ottawa Ont $607,649.

Scientific services (including research) $285,302—Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $202,358.

Training and educational services—Public servants $459,064—Public Service Commission Ottawa Ont $116,019.

Other professional services $8,540,287—Canada Harbour Place Corp Vancouver BC $60,000, Canadian Association for Adult Education Ottawa Ont $50,000, Canadian Astronautics Ltd Ottawa Ont $853,992, Com Dev Ltd Cambridge Ont $67,506, Coopers & Lybrand Consulting Group Pointe-Claire Que $287,900, DPA Group Inc Vancouver BC $53,850, Ekos Research Association Inc Ottawa Ont $208,471, Federal Business Development Bank Montreal Que $98,000, Idon Corp Ottawa Ont $63,903, Monitek Ltd Concord Ont $72,384, Metaphrase Inc Ottawa Ont $59,658, Microtel Pacific Research Ltd Burnaby BC $259,800, National Film Board of Canada Montreal Que $400,000, Paul Audley & Associates Ltd Toronto Ont $53,466, Raytheon Canada Ltd Waterloo Ont $242,164, Rose Films Inc Abbotsford Que $50,598, Simon Fraser University Burnaby BC $51,115, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $663,376, Statistics Canada Ottawa Ont $98,767, Tridex Systems Inc Nepean Ont $176,138, TES Contract Services Inc Toronto Ont $90,528, Universite Laval Ste-Foy Que $63,872.

Other services $6,028,706—Automation Centre of Ottawa Ltd Ottawa Ont $78,372, Barbara Personnel Inc Ottawa Ont $165,322, Canada Systems Group Ltd Ottawa Ont $1,093,541, IST L'Industrielle-Services Techniques Inc Montreal Que $100,573, Johnson & Meggins Willis Faber Ltd Toronto Ont $623,677, Prologic Systems Ltd Ottawa Ont $51,355, Public Works Canada Hull Que $306,293, Quantum Management Services Montreal Que $71,756, Supply and Services Canada/Commercial Acquisition Hull Que $124,833, Supply and Services Canada/SPSP Acquisition Ottawa Ont $174,789, Supply and Services Canada/Science and Engineering Acquisition Hull Que $65,935, Supply and Services/Personnel Applications Centre Hull Que $74,435.

COMMUNICATIONS AND CULTURE PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND $1,692,683

Computer services (informatic) $104,200—Systems Network Ottawa Ont $59,510.

Training and educational services—Public servants $88,503

Other professional services $46,709

Other services $1,453,271—Canada Systems Group Ottawa Ont $516,026, Government of Canada—Supply and Services Canada Ottawa Ont $149,373, L'Industrielle-Services Techniques Inc Montreal Que $359,200, Plan tel Inc Montreal Que $128,339, Real Time Datapro Don Mills Ont $54,694, Telecommunications Service Bureau International Inc Etobicoke Ont $58,542.

Canadian Radio-television and Telecommunications Commission $980,020

Computer services (informatic) $124,495—Newven Consulting Group Inc Ottawa Ont $58,441.

Legal services $29,845

Protection services $61,292—Government of Canada—Public Works Canada Ottawa Ont $61,292.

Training and educational services—Non-public servants $43,009

Training and educational services—Public servants $23,175

Other professional services $281,075

Other services $417,129—BBM Bureau of Measurement Don Mills Ont $103,000, Crowntek Inc Markham Ont $118,781, Government of Canada—Department of Communications Ottawa Ont ($369,007), Steno Tran Services Inc Ottawa Ont $52,662.

National Film Board $9,976,173

Accounting services $16,330

Legal services $53,558

Protection services $314,406—Canadian Corps of Commissionaires Montreal Que $303,561.

Training and educational services—Public servants $232,500

Other professional services $1,881,454—Econosult Inc Montreal Que $66,016, Noralpha Productions Toronto Ont $90,000, Normex Electronic Co Ltd St-Laurent Que $54,860, Softlansa GMBH Berlin West Germany $51,922, Tigertec Electronics Inc Montreal Que $95,208.

Other services $7,477,925—Actra Fraternal Benefit Society Toronto Ont $61,353, Alter-Cine Montreal Que $57,000, International Psychomedia Vancouver BC $109,428, Nashfilm Inc Montreal Que $55,185, Rhombus Media Inc Toronto Ont $172,803.

National Library $7,215,169

Computer services (informatic) $733,223—Bell Canada Ottawa Ont $75,075, Computer Gateways Ottawa Ont $65,994, DMR and Associates Ottawa Ont $147,509, KAIF Informatics Ottawa Ont $179,622, Mercer W M Ottawa Ont $72,000.

Engineering services (including research) $60

Training and educational services—Public servants $152,767

Other professional services $955,705—Canadian Institute for Historical Microreproduction Ottawa Ont $178,932, Tern Communication Ottawa Ont $55,193, University of Toronto Toronto Ont $82,223, Université Laval Quebec Que $60,000.

Other services $5,373,414—Computer Gateways Ottawa Ont $188,328, J C Bedard Ottawa Ont $68,865, MacDonald and Brisson Ottawa Ont $50,207, National Research Council Ottawa Ont $4,129,395, Prologic Systems Ottawa Ont $94,403, Supply and Services Canada Hull Que $175,618, Smith Irwin and Conley Smiths Falls Ont $61,769, University of Toronto (UTLAS) Toronto Ont $56,189.

National Museums of Canada $9,829,110

Accounting services $215,434—Audit Service Bureau DSS (Services) Ottawa Ont $136,920.

Computer services (informatic) $175,735

Engineering services (including research) $278,407—Commonwealth Historic Research Management Ltd Ottawa Ont $259,376.

Protection services $1,844,069—Canadian Corps of Commissionaires Ottawa Ont $294,227, Pinkerton's of Canada Ltd Ottawa Ont $1,548,601.

Scientific services (including research) $254,273

COMMUNICATIONS—*Concluded*

Training and educational services—Public servants $227,863—Public Service Commission Ottawa Ont $85,095.

Other professional services $1,042,165—Bureau of Management Consulting DSS (Services) Ottawa Ont $124,133, DPA Group Ottawa Ont $63,877, Edward Miniats Vankleek Hill Ont $84,136.

Other services $5,791,164—Associates of Science and Technology Ottawa Ont $74,984, Barbara Personnel Ltd Ottawa Ont $111,095, Canada Harbour Place Corp Toronto Ont $200,000, Canada Systems Group Ottawa Ont $328,674, Craig Johnston Restorations Ottawa Ont $136,672, Glenbow Alberta Institute Calgary Alta $53,125, H L Goodwin Associates Ottawa Ont $598,158, Linnean Systems Los Angeles Calif USA $63,440, Lott-Gatrill Partnership Vancouver BC $107,300, MacDonald and Brisson Ottawa Ont $363,932, Olsten Temporary Services Ottawa Ont $74,465, Peat-Marwick and Partners Ottawa Ont $50,000, Special Events Planning Ottawa Ont $306,706, Stacey Personnel Ottawa Ont $98,956, Supply and Services Canada Ottawa Ont $639,637, UTLAS International Canada Toronto Ont $81,966, Victor Temporary Services Ottawa Ont $71,364.

Public Archives $8,042,268

Accounting services $253,389—Supply and Services Canada Hull Que $211,171.

Computer services (informatic) $351,361—SSC Bureau of Management Consulting Ottawa Ont $95,962, Comshare Ltd Rexdale Ont $76,304, Systemhouse Ltd Ottawa Ont $94,477.

Engineering services (including research) $29,896

Protection services $721,750—Corps of Commissionaires Ottawa Ont $696,176.

Training and educational services—Public servants $190,881—Public Service Commission Ottawa Ont $71,460.

Other professional services $3,457,303—Advanced Micrographic Services Nepean Ont $88,770, SSC/Bureau of Management Consulting Ottawa Ont $637,139, Carmichael Engineering Ottawa Ont $141,373, Chreod Associates Ottawa Ont $54,150, Coopers and Lybrand Ottawa Ont $52,262, DFP Partners Ottawa Ont $52,320, Department of External Affairs Ottawa Ont $72,396, Peat Marwick and Partners Ottawa Ont $67,415.

Other services $3,037,688—ARC Industries Ottawa Ont $162,050, Comshare Ltd Rexdale Ont $153,229, SSC/Canadian Government Film and Video Ottawa Ont $69,657, Canada Systems Group Ottawa Ont $240,986, Canadian Broadcasting Corporation Ottawa Ont $272,936, Film House Group Toronto Ont $155,043, MacDonald and Brisson Ottawa Ont $157,795, National Film Board Montreal Que $97,692, Supply and Services Canada Hull Que $708,389, Systemhouse Ltd Ottawa Ont $150,178.

CONSUMER AND CORPORATE AFFAIRS $9,767,884

Department $9,447,521

Accounting services $82

Computer services (informatic) $672,543—Cadham Hayes Systems Inc Ottawa Ont $168,157, DMR Group Inc (DMR and Associates Ltd) Ottawa Ont $95,424, Indigo Software Ltd Ottawa Ont $91,123, Jex Information Resource Management Ltd Nepean Ont $78,750, Sysnovators Ltd Gloucester Ont $93,300.

Engineering services (including research) $5,434

Health and welfare services $120

Legal services $2,370,536—Borden & Elliot Toronto Ont $57,712, Daley Black & Moreira Halifax NS $62,425, Desjardins Ducharme Desjardins & Bourque Montreal Que $276,897, Fraser & Beatty Ottawa Ont $142,591, Gowling & Henderson Ottawa Ont $67,952, Hickson Sirois Martin & Blanchard (Rivard Hickson) Sillery Que $128,148, Holden Murdoch & Finlay Toronto Ont $122,329, Macleod Dixon Calgary Alta $74,444, McCaffery & Company Calgary Alta $608,252, Weir & Foulds Toronto Ont $62,169.

Protection services $71,384—Canadian Corps of Commissionaires Ottawa Ont $69,794.

Scientific services (including research) $1,168,557—Canada Mortgage and Housing Corporation Ottawa Ont $793,355, National Research Council of Canada Ottawa Ont $66,500, Supply and Services Canada Ottawa Ont $65,000.

Training and educational services—Public servants $384,914—Public Service Commission of Canada Ottawa Ont $112,761.

Other professional services $2,117,013—ABT Associates of Canada Ottawa Ont $50,615, Control Data Canada Ltd Mississauga Ont $56,365, MTT (Media Tapes and Transcripts) Ltd Ottawa Ont $60,565, Peat Marwick and Partners (Head Office) Toronto Ont $87,317, Pergamon Press Canada Ltd Willowdale Ont $55,973, R Schwindt MT Lehman BC $59,927, Stevenson Kellogg Ernst & Whinney Toronto Ont $80,000, System Development Corp Toronto Ont $66,806, Touche Ross Management Consultants Toronto Ont $56,786.

Other services $2,656,938—Bradson Personnel Services Ottawa Ont $67,098, Canada Systems Group Ltd Ottawa Ont $651,387, Correctional Service of Canada Ottawa Ont $101,176, Quantum Management Services Ltd Montreal Que $62,479, Supply and Services Canada Ottawa Ont $477,279.

Competition Tribunal $237,323

Computer services (informatic) $21,750

Legal services $12,349

Training and educational services—Public servants $5,840

Other professional services $150,795

Other services $46,589

Restrictive Trade Practices Commission $83,040

Legal services $54,385—Lang Michener Cranston Farquharson & Wright Toronto Ont $51,851.

Training and educational services—Public servants $3,896

Other professional services $12,562

Other services $12,197

EMPLOYMENT AND IMMIGRATION $106,329,818

Department/Canada Employment and Immigration Commission $105,808,656

CORPORATE AND SPECIAL SERVICES PROGRAM $23,143,024

Accounting services $11,167,440—Audit Services Bureau SSC Hull Que $789,027, Supply and Services Canada Hull Que $10,337,639.

EMPLOYMENT AND IMMIGRATION—*Continued*

Computer services (informatic) $188,274—Burroughs Canada North York Ont $65,998.

Engineering services (including research) $287,299—Supply and Services Canada Hull Que $214,514.

Health and welfare services $815

Legal services $4,234

Protection services $1,308,603—Canadian Corps of Commissionaires Montreal Que $157,109, Saint John NB $134,809, Ottawa Ont $982,575.

Training and educational services—Public servants $1,045,783—Burroughs Canada Ottawa Ont $89,960, Public Service Commission Ottawa Ont $194,147, The National Centre for Health Promotion Ottawa Ont $62,125.

Other professional services $3,234,861—Bureau of Management Consultants SSC Ottawa Ont $1,983,171, La Garderie du Portage Hull Que $78,226, Les Communicateurs Associés Montreal Que $74,175, J Phillip Nicholson Ottawa Ont $53,703, Rock Fortin International Sherbrooke Que $53,703.

Other services $5,905,715—Automation Centre of Ottawa Ltd Ottawa Ont $115,454, Barbara Personnel Inc Ottawa Ont $75,034, Canada Post Corporation Ottawa Ont $91,673, Canada Systems Group Ltd Ottawa Ont $64,761, Computer Sciences Canada Ltd Willowdale Ont $76,713, I P Sharp Associates Ltd Toronto Ont $89,375, L'Industrielle-Services Techniques Inc Montreal Que $845,693, Nortak Software Ltd Ottawa Ont $209,750, Portage Personnel Ltd Hull Que $61,692, Public Works Canada Ottawa Ont $145,411, Secor Inc Montreal Que $104,000, Selective Placements (Ottawa) Ltd Ottawa Ont $50,157, Supply and Services Canada Hull Que $2,034,771, Toronto Ont $342,966.

EMPLOYMENT AND INSURANCE PROGRAM $74,698,181

Accounting services $31,592,000—Revenue Canada Taxation Ottawa Ont $31,592,000.

Computer services (informatic) $74,689

Engineering services (including research) $89,795—Supply and Services Canada Hull Que $77,044.

Health and welfare services $1,854,903—The Read Clinic Toronto Ont $95,508, 411 Dunsmuir Seniors Society Vancouver BC $70,020.

Legal services $744,160

Protection services $563,908—Canadian Corps of Commissionnaires Montreal Que $157,237, St John's Nfld $63,009, Toronto Ont $71,844.

Training and educational services—Public servants $699,554—Public Service Commission of Canada Ottawa Ont $67,788.

Other professional services $31,427,282— Ability Personnel Association Victoria BC $81,753, Armstrong Enderby Youth Employment Association Armstrong BC $97,289, Arthur Anderson and Company Ottawa Ont $82,500, Association des paraplégiques du Quebec Montreal Que $59,980, Association for Management of Unemployed Skills and Training for Youth Sydney NS $168,288, Association of Canadian Community Colleges Toronto Ont $133,700, Battleford's Native Outreach North Battleford Sask $84,021, BC Native Women's Society Kamloops BC $105,016, Blood Tribe Outreach Stand Off Alta $54,164, Bognar and Associates Vancouver BC $54,675, Bureau of Management Consultants SSC Ottawa Ont $181,157, Burns Lake Community Development Association Burn's Lake BC $64,206, Canadian Congress for Learning Opportunities for Women Charlottetown PEI $82,233, Canadian Facts Toronto Ont $263,201, Canadian Hearing Society Toronto Ont $52,605, Canadian National Institute for the Blind Fredericton NB $105,030, Outreach Regina Sask $98,865, Toronto Ont $134,387, Vancouver BC $186,217, Winnipeg Man $70,249, Canadian Paraplegic Association Fredericton NB $138,015, Career Opportunities Winnipeg Man $197,066, Carrefour commercial Le Moutier Longueuil Que $96,555, Centre d'extension de la main-d'œuvre Lac Etchemin Que $128,666, Centre d'orientation juif Montreal Que $52,099, Centre de placement spécialisé du Portage Hull Que $90,937, Centre de ressources pour delinquants Inc Sherbrooke Que $144,498, Centre main-d'œuvre jeunesse chaleur Bonaventure Que $89,889, Chilliwack Community Services Chilliwack BC $69,706, Citizen's Action Group Hamilton Ont $232,779, City of Halifax/Social Planning Dept Halifax NS $51,230, Club de recherche d'emploi St-Denis Montreal Que $165,097, Coast Foundation Society Vancouver BC $70,859, Committee for Supportive Action Bedford NS $52,671, Continental Public Relations Ottawa Ont $91,300, Costi-Ilas Immigrant Services Toronto Ont $123,977, Council of Disabled Charlettetown PEI $122,249, Creative Employment Services Calgary Alta $186,782, Criminal Justice Association of BC Vancouver BC $169,556, Delta Youth Services Delta BC $95,340, Disabled Persons Employment Service Regina Sask $151,392, Distinctive Employment Counsel Edmonton Alta $384,831, East End Boys and Girls Club Moncton NB $51,703, Epilepsy Association Toronto Ont $59,275, Equality Employment Inc Winnipeg Man $179,496, Exit Ste-Thérèse-de-Blainville Que $140,982, Extension Basse Côte-Nord Cté Duplessis Que $92,030, Film 16-24 Montreal Que $145,761, C Forget Montreal Que $99,000, Fort Outreach Sponsor Committee Fort St James BC $69,917, Frontier College Toronto Ont $193,604, Gander Chamber of Commerce Gander Nfld $57,914, Gitksan Wetsuweten Tribal Council Hazelton BC $97,654, Glengarry Inter-Agency Alexandria Ont $94,293, Golden Community Resources Society Golden BC $61,911, Goût de Vivre Drummondville Que $87,067, Greater Barrie Chamber of Commerce Barrie Ont $54,572, Haliburton Highlands Chamber of Commerce Haliburton Ont $83,551, Immigrant Women's Association Winnipeg Man $86,274, Immigrant Women's Employment Counselling Winnipeg Man $149,131, Immigrant Women Toronto Ont $180,258, Informetrica Ltd Ottawa Ont $146,795, Jewish Vocational Service Toronto Ont $86,493, John Howard Society Kingston Ont $73,272, John Howard Society of New Brunswick Inc Saint John NB $50,616, John Howard Society Victoria BC $107,089, Jonathan Quebec Que $109,168, Kairos Community Resource Centre Thunder Bay Ont $57,466, Kativik Outreach Kuujjuak Que $69,144, D R P Koopman Vancouver BC $80,882, Kootenay Indian Area Council Cranbrook BC $65,712, Lac la Biche Regional Employment Centre Lac la Biche Alta $91,304, La Croisée Quebec Que $113,422, La Jonction Quebec Que $139,050, Langley Family Services Association Langley BC $110,787, L'Arbre Quebec Que $105,799, L'Enjeu Montreal Que $216,468, Lethbridge and District Youth Employment Lethbridge Alta $110,202, Line 1000 Placement Inc Ottawa Ont $173,296, Lytton Indian Band Lytton BC $64,685, Majie 16-24 Terrebonne Que $117,203, March of Dimes Toronto Ont $62,273, Matsqui Abbotsford Community Services Abbotsford BC $66,616, Meadow Lake Native Outreach Meadow Lake Sask $60,690, Merritt Outreach Program Society Merrit BC $69,966, Metro Service for the Deaf Halifax NS $61,261, Ministère des Finances A/S Min de la Justice Ste-Foy Que $171,672, Module jeunesse travailleurs Les Saules Que $166,287, Mount Saint Vincent University Halifax NS $79,321, Municipality of Metro Toronto Toronto Ont $225,247, Nakusp District Community Service Nakusp BC $69,105, Nanaimo Women's Resource Society Nanaimo BC $64,059, Native Council of Nova Scotia Truro NS $154,105, Native Employment Centre Regina Sask $216,035, Native Employment Services Winnipeg Man $263,878, Native Outreach Charlottetown PEI $84,719, Norsask

EMPLOYMENT AND IMMIGRATION—*Concluded*

Native Outreach La Ronge Sask $413,666, Operation Spring Board Toronto Ont $114,024, Opex (via-travail) Chomedey Laval Que $270,685, Options for Women Edmonton Alta $172,950, Option-travail Rouyn Que $138,475, Orientation-Femmes Ste-Anne-des-Monts Que $96,597, Outreach 69 Sponsor Board Parksville BC $110,501, Parents Without Partners (Hubtown Chapter #612) and Children's Aid Society and Family Services of Colchester Co Truro NS $54,798, Parkland Education Employment Coordinating Committee Yorkton Sask $59,083, Parkland Native Outreach Yorkton Sask $80,177, Parkland Pathfinders Dauphin Man $119,335, Partance A/S Caisse populaire Ste-Thérèse Drummondville Que $86,311, Path Employment Services Hamilton Ont $133,463, Peat Marwick and Partners Ottawa Ont $157,865, Peninsula Community Association Sidney BC $68,537, Pioneer Outreach Sponsor Committee Watson Lake YT $64,047, Polaris Board of Sponsors Burnaby BC $171,429, Powell River Employment Program Society Powell River BC $67,519, Prairie Employment Program North Battleford Sask $93,722, Prince Albert Native Outreach Prince Albert Sask $150,599, Quesnel Tillicum Society Quesnel BC $76,905, Reaching Out Employment Winnipeg Man $102,511, Red Deer Chamber of Commerce Red Deer Alta $132,122, Richmond Youth Services Agency Richmond BC $73,534, Sagitawah Employment Services Whitecourt Alta $75,708, Saskatoon Native Outreach Saskatoon Sask $233,181, Second Chance Wellington Ont $70,708, Second Step Society Port Coquitlam BC $71,195, Selkirk Outreach Selkirk Man $191,957, Senior Citizen's Job Bureau Winnipeg Man $92,836, Senior Employment Bureau Ottawa Ont $65,816, Service d'aide aux néo-quebecois et immigrants Montreal Que $206,509, Service d'emploi le demarrage A/S Banque Royale Joliette Que $92,547, Service d'emploi Mayenne Côte-Nord Havre St-Pierre Que $92,619, Service relance A/S Banque Nationale du Canada Alma Que $130,216, Service realisation Trinité-des-Monts Que $68,541, Sherritt Gordon Mines Ltd Toronto Ont $99,943, Shoreline Community Association Victoria BC $59,064, Shuswap Outreach Society Salmon Arm BC $98,398, Skidegate Indian Band Council Queen Charlotte City BC $71,518, SMOP Advisory Group Vancouver BC $134,902, Special Needs Employment Services Inc Sarnia Ont $132,538, Statistics Canada Ottawa Ont $4,110,390, Surrey Work and Learn Society Surrey BC $68,364, The Conference Board of Canada Ottawa Ont $105,000, The Pas Outreach The Pas Man $149,176, TIEM Mississauga Ont $168,000, Times Change Services Toronto Ont $153,520, Tonum Atoskiwin High Prairie Alta $68,123, Trans-Action Cté Témiscouata Que $69,371, Treasury Board of Canada Ottawa Ont $172,708, Tribal Chiefs Association Outreach St Paul Alta $153,152, Tristat Resources Ltd Ottawa Ont $65,500, Truro Boys and Girls Club Truro NS $71,117, United Native Nations Local 108 Vancouver BC $110,352, Vision Calgary Canadian National Institute of the Blind Calgary Alta $51,455, Watershed Association Development Enterprises Dartmouth NS $108,280, WECS Outreach Winnipeg Man $212,584, Western Community Outreach Society Victoria BC $120,501, Western Institute for the Deaf and Blind Victoria BC $95,518, Windsor Western Hospital Windsor Ont $115,421, Women at Work Saint John NB $139,137, Women Power Inc London Ont $204,460, Women's Career Counselling Ottawa Ont $140,155, Women's Employment Opportunities Corner Brook Nfld $50,795, Women's Unlimited Feminist Association Sydney NS $73,997, Wood's Gordon Toronto Ont $64,691, Working for Women Saskatoon Sask $294,691, Yellowhead Native Employment Spruce Grove Alta $60,815, Yellowquill College Portage La Prairie Man $216,513, YMCA Halifax NS $88,937, YMCA Toronto Ont $101,288, Youth Employment Centre Winnipeg Man $155,636, Youth Employment Services Prince Albert Sask $125,708, Youth Employment Services Toronto Ont $90,083, Youth Employment Strathcona 1985 Campbell River BC $66,102.

Other services $7,651,890—Canada Systems Group Ltd Ottawa Ont $695,504, Computer Assess Halifax NS $453,895, Correctional Service Canada Ottawa Ont $52,338, Datacap Ltd Ottawa Ont $59,903, First City Capital Ltd Ottawa Ont $72,000, Harrington Temporary Services Ottawa Ont $78,891, I P Sharp Associates Ltd Toronto Ont $346,411, L'Industrielle-Services Techniques Inc Montreal Que $1,296,225, Portage Personnel Ltée Hull Que $76,244, Selective Placements Ltd Ottawa Ont $78,032, Statistics Canada Ottawa Ont $166,990, St Francis Xavier University Antigonish NS $55,975, Supply and Services Canada Hull Que $741,499, TIEM Canada Inc Mississauga Ont $113,000, Victor Temporary Services Ottawa Ont $56,516.

IMMIGRATION PROGRAM $7,967,451

Computer services (informatic) $6,076

Engineering services (including research) $14,080

Health and welfare services $3,728,482—Agence centrale d'investigation et de sécurité Ltée Montreal Que $449,891, Atlific Inc Ville St-Laurent Que $226,385, Canadian Corps of Commissionaires Toronto Ont $276,937, City of Vancouver Vancouver BC $178,003, Ministry of Correctional Service Toronto Ont $531,664, Pinkerton's Toronto Ont $529,741, Plaza Hotel Rexdale Ont $515,843, Province of BC Victoria BC $147,056, Treasurer of Ontario Toronto Ont $193,873, Uniguard Services Toronto Ont $56,299, 389164 Ontario Ltd Toronto Ont $232,688.

Legal services $279,458—Alern Lalande Nuss Drymer Montreal Que $96,632.

Protection services $122,954

Training and educational services—Public servants $126,714

Other professional services $2,889,052—D Boisvert Montreal Que $56,891, Bureau of Management Consultants SSC Ottawa Ont $58,643, Compusec Business Services Toronto Ont $158,094, Copiconforme Inc Montreal Que $151,077, S Davis Toronto Ont $59,425, A Kafai Ottawa Ont $56,900, J McCaffrey Alcove Que $54,519, A Sarzatti Willowdale Ont $56,900, Woodgreen Centre Toronto Ont $85,400.

Other services $800,635—Compusec Business Services Toronto Ont $73,726, Copiconforme Montreal Que 293,540, Crowntek Inc Markham Ont $61,063, Supply and Services Canada Hull Que $67,588.

Immigration Appeal Board $521,162

Accounting services $23,698

Training and educational services—Public servants $10,393

Other professional services $326,406—International Reporting Inc Ottawa Ont 82,992.

Other services $160,665

ENERGY, MINES AND RESOURCES $129,931,521

Department $124,649,473

ADMINISTRATION PROGRAM $7,615,040

Accounting services $265,704—Supply and Services Canada Hull Que $145,630, Supply and Services Canada Ottawa Ont $119,386.

ENERGY, MINES AND RESOURCES—*Continued*

Computer services (informatic) $1,699,957—Canada Systems Group Ltd Ottawa Ont $109,372, Control Data Canada Ltd Mississauga Ont $114,832, Digital Equipment of Canada Ltd Kanata Ont $138,300, DMR Group Inc Ottawa Ont $74,090, Netron Inc Downsview Ont $66,000, Sharon Professional Services Ottawa Ont $106,716, Silico Computer Systems Ltd Nepean Ont $182,965, SRI Canada Ltd Ottawa Ont $93,150, Synerlogic Ottawa Ont $244,643.

Protection services $271,638—Canadian Corps of Commissionaires Ottawa Ont $244,511.

Training and educational services—Non-public servants $45,925

Training and educational services—Public servants $281,305—Maple Leaf Language Centre Ltd Ottawa Ont $70,179, Public Service Commission of Canada Ottawa Ont $96,812.

Other professional services $1,014,240—The Coopers & Lybrand Consulting Group Calgary Alta $66,409, James F Hickling Management Consultants Ltd Ottawa Ont $114,003, Paul Merrick Architects Vancouver BC $66,575, Supply and Services Canada Ottawa Ont $131,419, RF Webb Corporation Ltd Ottawa Ont $54,500.

Other services $4,036,271—Barbara Personnel Inc Ottawa Ont $113,129, Bradson Personnel Services Ottawa Ont $81,657, Les Communicateurs Associés Montreal Que $69,194, Crowntek Communications Inc Willowdale Ont $244,528, Prestige Mailing Systems Ltd Ottawa Ont $133,648, Saga Communications Ltd Halifax NS $54,210, IP Sharp Associates Ltd Toronto Ont $117,496, Supply and Services Canada Hull Que $631,165, Ottawa Ont $192,583, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $60,492, Victor Temporary Services Ottawa Ont $92,834.

ENERGY PROGRAM $45,813,468

Accounting services $2,233,492—The Coopers & Lybrand Consulting Group Calgary Alta $68,150, James B Howe Bragg Creek Alta $155,758, Supply and Services Canada Hull Que $429,907, Supply and Services Canada Ottawa Ont $1,148,759, Touche Ross & Co Calgary Alta $79,963, Vennard Johannesen & Co Calgary Alta $83,499.

Computer services (informatic) $292,472—Gilroy Goss & Associates Ltd Ottawa Ont $139,865.

Engineering services (including research) $5,104,692—Acres International Ltd Niagara Falls Ont $126,721, Adkinson & Associates Pickering Ont $95,516, Alberta Agriculture Edmonton Alta $50,750, Canadian Solar Industries Assoc Inc Ottawa Ont $170,463, Canadian Standards Assoc Rexdale Ont $188,903, Chalifour Marcotte et Associés Inc Pointe-Claire Que $62,421, The Cord Group Ltd Dartmouth NS $120,000, D&S Petroleum Consulting Group Calgary Alta $120,454, Dessau Consultants Inc Laval Que $60,450, Det Norske Veritas Canada Ltd Calgary Alta $50,094, Ecole Polytechnique de Montreal Montreal Que $73,533, Enerscan Engineering Inc Halifax NS $57,031, Engineering Interface Ltd Willowdale Ont $147,936, Environment Canada Ottawa Ont $50,000, Institut de Recherche en Technologie Appropriee Clarence Creek Ont $65,950, Kent Marketing Services Ltd London Ont $80,334, Labatt Brewing Company Ltd London Ont $63,912, MEL Consultants Inc Willowdale Ont $50,726, Monenco Consultants Ltd Calgary Alta $466,353, Ontario Research Foundation Mississauga Ont $491,717, Petro-Sun (R&D) Inc Longueuil Que $202,050, Saskatchewan Research Council Saskatoon Sask $149,578, Shawinigan Consultants Inc Montreal Que $114,447, Solcan Ltd London Ont $73,899, Stone & Webster Canada Ltd Toronto Ont $124,878, Sunglo Solar Ltd Concord Ont $190,319, TES Contract Services Inc Toronto Ont $89,734, Thermo Dynamics Ltd Dartmouth NS $58,531, Watercraft Offshore Canada Ltd Richmond BC $74,900.

Legal services $132,751—RE Quesnel Ottawa Ont $51,574.

Protection services $182,723—Canadian Corps of Commissionaires Ottawa Ont $182,723.

Scientific services (including research) $7,797,782—Acadia University Wolfville NS $70,000, Adecon Energy Systems Inc Weston Ont $80,675, Agriculture Canada Ottawa Ont $423,762, Ballard Technologies Corp North Vancouver BC $128,105, BC Research Vancouver BC $227,609, BTC Membranes Inc North Vancouver BC $78,241, Buchan Lawton Parent Inc Ottawa Ont $52,205, Concordia University Montreal Que $79,963, Enercan Inc Willowdale Ont $408,612, Environment Canada Ottawa Ont $316,527, Forintek Canada Corp Ottawa Ont $166,704, Fournelle Energie & Technologie Inc Montreal Que $102,897, Informetrica Ltd Ottawa Ont $52,500, Indal Technologies Inc Mississauga Ont $68,471, Institute of Man and Resources/AWTS Charlottetown PEI $81,498, INRS-Energie Varennes Que $246,981, Institute for Hydrogen Systems Mississauga Ont $56,409, Tang G Lee Architect Calgary Alta $53,252, National Research Council Canada Ottawa Ont $233,706, Noranda Inc Pointe-Claire Que $128,452, Nova Energy Ltd Dartmouth NS $50,718, Oboe Engineering Ltd Ottawa Ont $143,394, Ontario Research Foundation Mississauga Ont $227,201, Petro-Sun (R&D) Inc Longueuil Que $220,683, Prairie Fibre Inc Tisdale Sask $168,542, Queen's University Kingston Ont $211,199, Research and Productivity Council Fredericton NB $65,478, Saskatchewan Research Council Saskatoon Sask $118,870, Simon Fraser University Burnaby BC $51,279, Teixos Technology Corp Vancouver BC $64,500, TPK Solar Systems Inc Nepean Ont $52,576, Transport Canada Ottawa Ont $193,327, Université du Québec à Trois-Rivières Trois-Rivières Que $53,802, Université de Sherbrooke Sherbrooke Que $147,912, University of Waterloo Waterloo Ont $807,714, WL Wardrop and Associates Ltd Winnipeg Man $414,131.

Training and educational services—Non-public servants $206,174—Coggan Douserv Assoc West Montreal Que $65,100.

Training and educational services—Public servants ($634,985)—Maple Leaf Language Centre Ltd Ottawa Ont $72,543, Public Service Commission of Canada Ottawa Ont $175,197.

Other professional services $20,036,288—Association of Consulting Engineers of Canada Ottawa Ont $90,671, BC Research Vancouver BC $694,415, Boreal Ecology Services Ltd Yellowknife NWT $69,625, Canada Post Corporation Ottawa Ont $150,000, Canadian Standards Assoc Rexdale Ont $135,914, Canadian Wood Energy Institute Don Mills Ont $183,182, Frank Capewell London Ont $51,000, Centre de recherche industrielle du Quebec Ste-Foy Que $150,994, Chrysler Canada Ltd Windsor Ont $275,876, Datametrics Ltd Calgary Alta $94,173, CG Edge and Associates Burlington Ont $71,505, Electrofuel Manufacturing Co Toronto Ont $200,448, Energy Pathways Inc Ottawa Ont $357,067, Energy Technology Access Group Toronto Ont $135,914, Forintek Canada Corp Ottawa Ont $574,858, Foster Research Ltd Calgary Alta $82,207, Govier Consulting Services Ltd Calgary Alta $52,875, Heating Refrigerating and Air Conditioning Institute of Canada Islington Ont $383,644, James F Hickling Management Consultants Ltd Ottawa Ont $273,173, Housing and Urban Development Association of Canada Toronto Ont $4,717,513, Hull Direct Marketing Toronto Ont $60,407, IEA Consulting Group Ltd Charlottetown PEI $67,896, Imperial Oil Ltd Sarnia Ont $77,305, Intertech Engineering Ltd Markham Ont $90,838, Lemmex & Assoc Ltd Ottawa Ont $268,346, BH Levelton and Associates Vancouver BC $93,233, Marbek Resource Consultants Ltd Ottawa Ont $55,884, Maunder & Britnell Engineering Ltd Markham Ont $173,818, NIECCA Ottawa Ont $1,127,122, Norsun Inc Manotick Ont $145,464, Northland Associates Ltd St John's Nfld $69,862, Ontario Research Foundation Mississauga Ont $292,012, Peat Marwick and

ENERGY, MINES AND RESOURCES—*Continued*

Partners Management Consultants Ottawa Ont $137,986, Petro-Sun (R&D) Inc Longueuil Que $95,200, Public Service Commission of Canada Ottawa Ont $105,055, Queen's University Kingston Ont $108,372, Resource Integration Systems Toronto Ont $107,879, Richardson Associates Charlottetown PEI $78,108, Jack Roberts Ltd Don Mills Ont $416,325, Shawmont Newfoundland Ltd St John's Nfld $52,667, KC Shen Technology International Ltd Ottawa Ont $127,996, SNC Inc Montreal Que $164,659, Supply and Services Canada Hull Que $264,358, Supply and Services Canada Ottawa Ont $1,717,515, Sypher-Mueller Ottawa Ont $1,477,221, TES Contract Services Inc Toronto Ont $161,884, University of Toronto Toronto Ont $58,006, University of Waterloo Waterloo Ont $70,627, Morris Wayman Ltd Toronto Ont $100,817, GK Yuill & Associates Ltd Winnipeg Man $98,696.

Other services $10,462,079—Boyd Moving and Storage Ltd Ottawa Ont $82,563, Bradson Personnel Services Ottawa Ont $238,435, Canada Mortgage and Housing Corp Ottawa Ont $4,262,554, Floater Staffing Inc Calgary Alta $96,811, Hydro Quebec Montreal Que $95,000, Kelly Services Ltd Toronto Ont $55,844, Marvin Shaffer & Assoc Ltd White Rock BC $51,707, Stacey Personnel Ottawa Ont $65,368, Statistics Canada Ottawa Ont $190,074, Supply and Services Canada Hull Que $1,261,545, Supply and Services Canada Ottawa Ont $62,572, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $53,228, Terra Surveys Ltd Ottawa Ont $99,292, Victor Temporary Services Ottawa Ont $106,931.

MINERALS AND EARTH SCIENCES PROGRAM $71,220,965

Accounting services $34,451

Computer services (informatic) $3,646,704—Ard Resource Consulting Ltd Calgary Alta $74,710, FG Bercha and Associates Ltd Ottawa Ont $643,579, Canadian Astronautics Ltd Ottawa Ont $65,000, Dendron Resource Surveys Ltd Ottawa Ont $59,466, Digim Inc Montreal Que $174,323, Douserv Telecom Inc Montreal Que $50,000, Evans Computer Applications Halifax NS $60,957, Fisheries and Oceans Ottawa Ont $50,022, Gregory Geoscience Ltd Ottawa Ont $428,123, Roy Ball Associates Ltd Ottawa Ont $89,767, SED Systems Inc Saskatoon Sask $859,112.

Engineering services (including research) $8,104,814—Aerodat Ltd Mississauga Ont $170,765, Double R Drilling Co Ltd Spruce Grove Alta $75,677, Earth & Ocean Research Ltd Dartmouth NS $195,543, Geophysical Surveys Inc Parc Jean-Talon Nord Montreal Que $441,739, Hardy Associates (1978) Ltd Calgary Alta $115,279, Hasford Impey & Welser & Assoc Ltd Yellowknife NWT $197,784, ICE Consulting Ltd Calgary Alta $135,533, Kenting Earth Sciences Ltd Ottawa Ont $772,152, M-C Surveys Joint Venture Calgary Alta $69,049, McElhanney Group Nepean Ont $586,552, McGregor Geoscience Ltd Dartmouth NS $62,971, Midnight Sun Drilling Co Ltd Whitehorse YT $65,622, Midwest Drilling Winnipeg Man $52,495, Monaghan Delph Miller Ltd Downsview Ont $159,522, MPH Consulting Ltd Toronto Ont $91,695, Public Works Canada Ottawa Ont $58,101, Questor Surveys Ltd Mississauga Ont $284,649, Shawinigan Consultants Inc Montreal Que $139,170, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $2,364,708, Techni Metric Inc Trois-Rivières Que $134,939, Thomson Underwood McLellan Surveys Ltd Yellowknife NWT $167,255, Treasury Board of Alberta Lethbridge Alta $381,192, US Geological Survey Denver Colo USA $67,569, University of Rhode Island Narragansett RI USA $108,468, DA Watt Consulting Group Ltd Calgary Alta $146,934.

Health and welfare services $18,942

Legal services $65,567

Protection services $1,155,291—Canadian Corps of Commissionaires Ottawa Ont $1,033,491.

Scientific services (including research) $35,085,818—ADI Ltd Fredericton NB $204,217, Aerodat Ltd Mississauga Ont $463,092, Alberta Research Council Edmonton Alta $78,165, AMCA International Ltd Kanata Ont $405,332, Arctec Canada Ltd Kanata Ont $233,661, KE Ashton Kingston Ont $97,028, Atlantic Paleo Service Dartmouth NS $56,231, Atomic Energy of Canada Ltd Ottawa Ont $245,184, Barringer Magenta Ltd Rexdale Ont $310,762, Beak Consultants Ltd Mississauga Ont $116,404, Bondar Clegg and Co Ltd Ottawa Ont $609,161, Bujak Davies Group Calgary Alta $211,930, C&M Engineering Ltd Calgary Alta $73,950, C-CORE Memorial University of Newfoundland St John's Nfld $429,785, Cal Data Ltd Victoria BC $64,454, Calian Technology Ltd Ottawa Ont $273,952, Canada Cement Lafarge Ltd Montreal Que $440,785, Canewf Resources Ltd St John's Nfld $98,339, Cape Breton Development Corp Sydney NS $227,218, Carleton University Ottawa Ont $348,253, Centre de recherche industrielle de Quebec Ste-Foy Que $78,409, CF Mineral Research Ltd Kelowna BC $56,128, Chemical and Geological Laboratories Edmonton Alta $95,797, Chemex Labs Ltd North Vancouver BC $166,005, Chimitec Ltée Ste-Foy Que $51,035, Chromasco A Division of Timminco Ltd Haley Ont $245,151, Cogeo Consultants Inc Laval-sur-le-Lac Que $64,391, Cominco Ltd Trail BC $75,329, D'Eon Miller Associates Ltd Halifax NS $58,043, Dalhousie University Halifax NS $110,461, Davis Engineering Ltd Ottawa Ont $80,331, Denison Mines Ltd Elliot Lake Ont $278,400, Denison Potacan Potash Co Sussex NB $110,574, Designed Precision Castings Brampton Ont $115,686, Dome Mines Ltd South Porcupine Ont $152,478, Earth and Ocean Research Ltd Dartmouth NS $43,091, Ecological and Resources Consultants Ltd Fredericton NB $112,751, The Electrofuel Manufacturing Company Toronto Ont $93,364, Enertec Geophysical Services Ltd Calgary Alta $1,396,553, Energy Resources Conservation Board Calgary Alta $54,730, Environment Canada Ottawa Ont $182,563, Falconbridge Ltd Falconbridge Ont $360,397, Fisheries and Oceans Ottawa Ont $70,000, Fluor Canada Calgary Alta $58,000, Foothills Pipeline (Yukon) Ltd Calgary Alta $50,022, Ford Drilling & Dredging Ltd Matlock Man $202,109, Foundex Explorations Ltd Surrey BC $80,819, Geocon Inc Mississauga Ont $55,261, Geophoto Services Ltd Calgary Alta $1,767,992, Geophysics GPR International Inc Longueuil Que $146,806, Geotechnical Resources Ltd Calgary Alta $94,402, Germac Enterprises Ltd Winnipeg Man $139,496, Geoterrex Ltd Ottawa Ont $560,915, Geotech Surveys Inc Lower Sackville NS $60,481, Golder Associates Ltd Mississauga Ont $396,024, Louis A Gottheil Eng Mont-Royal Que $62,327, Gregg River Resources Ltd Hinton Alta $90,000, Guelph Chemical Laboratories Guelph Ont $212,070, Gulf Canada Ltd Mississauga Ont $176,763, Hard Substance & Cutting Tool Ltd Ottawa Ont $121,211, Hardy Associates Ltd Calgary Alta $191,635, Johannes R Hill Ottawa Ont $69,774, Hudson Bay Mining and Smelting Co Ltd Flin Flon Man $222,101, INCO Ltd Copper Cliff Ont $490,257, INCO Ltd Manitoba Division Thompson Man $136,366, INCO Metals Ltd Toronto Ont $88,741, INRS-Energie Varennes Que $60,375, Institut de recherche en exploration minerale Montreal Que $315,523, Intera Technologies Ltd Ottawa Ont $940,932, Iron Ore Company of Canada Labrador City Nfld $202,500, Lakefield Research Lakefield Ont $155,140, LEC Engineering Ltd Calgary Alta $102,000, Lentin International Biostratigraphic Calgary Alta $76,845, MacDonald Dettwiler and Associates Ltd Vancouver BC $525,059, McElhanney Group Nepean Ont $198,529, McGill University Montreal Que $177,289, McGregor Geoscience Ltd Halifax NS $57,194, McMaster University Hamilton Ont $180,560, Melis Consulting Eng Ltd Saskatoon Sask $142,133, Midnight Sun Drilling Co Ltd Whitehorse YT $81,274, Midwest Drilling Winnipeg Man $59,695, Mining Resource Engineering Ltd Kingston Ont $164,001, C Mirza

ENERGY, MINES AND RESOURCES—*Continued*

Engineering Inc Don Mills Ont $56,510, The Mitre Corporation Bedford Mass USA $61,168, Monaghan Delph Miller Ltd Downsview Ont $268,422, Monenco Consultants Ltd Calgary Alta $248,448, Morris Magnetics Inc Lucan Ont $56,964, National Research Council Canada Ottawa Ont $339,105, New Brunswick Electric Power Commission Fredericton NB $162,724, Newgrade Energy Inc Regina Sask $51,812, Noranda Mines Ltd Pointe-Claire Que $363,798, Nordco Ltd St John's Nfld $62,671, North West Geographic Services Ltd Edmonton Alta $50,664, Nova Scotia Research Foundation Corp Dartmouth NS $248,124, Nuclear Activation Services Ltd Hamilton Ont $63,606, Omalu Services Cambridge Bay NWT $194,855, Ontario Research Foundation Mississauga Ont $282,499, Paterson Grant & Watson Ltd Toronto Ont $97,665, David E Pearson & Associates Victoria BC $112,543, Petro-Canada Inc Mississauga Ont $61,420, Polymath Energy Consultants Ltd Vancouver BC $99,453, Potash Corporation of Saskatchewan Saskatoon Sask $127,905, PTL Research Ltd Oromocto NB $78,235, Queen's University Kingston Ont $303,045, Questor Surveys Ltd Mississauga Ont $184,135, R&H Engineering Calgary Alta $55,000, Knud Rasmussen Drilling & Blasting Ltd Yellowknife NWT $83,940, Research and Productivity Council Fredericton NB $123,286, Royal Ontario Museum Toronto Ont $59,650, St Francis Xavier University Antigonish NS $56,570, Volkmar Schmidt Calgary Alta $52,980, Sander Geophysics Ltd Kanata Ont $427,214, Senes Consultants Ltd Willowdale Ont $348,747, Serata Geomechanics Inc Toronto Ont $146,390, LE Shaw Ltd Lantz NS $375,110, Sheridan Technical Assoc Inc Mississauga Ont $61,700, Sherritt Gordon Mines Ltd Fort Saskatchewan Sask $356,912, CA Shook Consulting Ltd Saskatoon Sask $85,190, SIAL Compagnie internationale de geophysique Inc Dorval Que $383,280, SNC Inc Montreal Que $56,269, Stearns Catalytic Ltd Calgary Alta $114,097, DB Stearns Engineering Ltd Calgary Alta $207,435, Steffen Robertson and Kirsten Inc Vancouver BC $195,130, Supply and Services Canada Hull Que $98,355, Technical University of Nova Scotia Halifax NS $97,790, Techno Scientific Inc Downsview Ont $50,137, Tempest Geophysical Consultants Ltd Edmonton Alta $67,977, Université Laval Ste-Foy Que $61,957, Université de Sherbrooke Sherbrooke Que $170,268, University of: Alberta Edmonton Alta $395,706, British Columbia Vancouver BC $512,322, Calgary Calgary Alta $252,172, Guelph Guelph Ont $83,193, Manitoba Winnipeg Man $92,975, New Brunswick Fredericton NB $150,081, Ottawa Ottawa Ont $214,453, Regina Regina Sask $133,226, Saskatchewan Saskatoon Sask $247,071, Toronto Toronto Ont $368,095, Waterloo Waterloo Ont $298,308, Western Ontario London Ont $130,080, Vadeko International Inc Mississauga Ont $103,633, Wabush Mines Montreal Que $60,000, Welding Institute of Canada Oakville Ont $146,862, Witteck Development Inc Mississauga Ont $233,249, X-Ray Assay Laboratories Ltd Don Mills Ont $246,508, York University Downsview Ont $59,697, Zenon Environmental Inc Burlington Ont $461,469, ZI Consulting Ltd Cochrane Alta $59,000.

Training and educational services—Non-public servants $1,092,922—Natural Sciences and Engineering Research Council of Canada Ottawa Ont $1,010,538.

Training and educational services—Public servants $721,613—Maple Leaf Language Centre Ltd Ottawa Ont $58,079, Public Service Commission of Canada Ottawa Ont $191,707.

Other professional services $883,979—Ashton Potter Ltd Toronto Ont $63,628, Cardinal Consulting Nepean Ont $66,000, James F Hickling Management Consultants Ltd Ottawa Ont $50,000, MacDonald Dettwiler and Associates Ltd Vancouver BC $179,713, Metropole Litho Inc Montreal Que $74,876, Price Waterhouse & Associates Ottawa Ont $51,100, Supply and Services Canada Ottawa Ont $249,573, Surnav Corp Nepean Ont $145,173.

Other services $20,410,864—Arctic Resources Ltd Montreal Que $448,603, Ashton Potter Ltd Toronto Ont $147,390, Beauregard Printers Ltd Ottawa Ont $184,686, Béliveau Couture Ste-Foy Que $987,237, Bradley Air Services Ltd Carp Ont $356,288, KG Campbell Corp Ottawa Ont $184,973, Denpha Custom Brokers Inc Montreal Que $120,883, First City Capital Ltd Ottawa Ont $186,236, Fisheries and Oceans Ottawa Ont $183,153, Frank's Janitorial Contracting Ltd Calgary Alta $72,038, Hauts Monts Inc Beauport Que $91,177, Innotech Aviation Ltd Ottawa Ont $1,479,753, Kenting Earth Sciences Ltd Ottawa Ont $829,908, MacDonald Dettwiler and Associates Ltd Vancouver BC $116,801, McElhanney Group Nepean Ont $80,886, Mutual Press Ltd Ottawa Ont $185,926, Narwhal Arctic Services Ltd Calgary Alta $87,482, North West Geographic Services Ltd Edmonton Alta $345,906, Photosur Inc Montreal Que $757,367, Public Works Canada Ottawa Ont $293,482, Quantum Management Services Ltd Montreal Que $76,256, Riley's Reproductions and Printing Ltd Calgary Alta $52,094, Sander Geophysics Ltd Kanata Ont $201,648, Slan Typesetting Ottawa Ont $55,314, Software Kinetics Ltd Nepean Ont $57,600, Spot Image Toulouse France $1,217,009, Supply and Services Canada Hull Que $2,913,605, Terra Surveys Ltd Ottawa Ont $709,809, University of British Columbia Vancouver BC $316,985, US Department of Commerce (NOAA) Rockville Md USA $1,031,728, Victor Temporary Services Ottawa Ont $96,574.

Atomic Energy Control Board $4,393,851

Accounting services $63,323—Supply and Services Canada Ottawa Ont $63,323.

Computer services (informatic) $144,428—Loecus Informatics Inc Ottawa Ont $59,420.

Engineering services (including research) $855,075—Atomic Energy of Canada Limited Ottawa Ont $500,381, Monserco Ltd Mississauga Ont $73,280.

Health and welfare services $5,559

Legal services $13,774

Protection services $15,715

Scientific services (including research) $2,527,180—Atlantic Nuclear Services Ltd Fredericton NB $93,911, Atomic Energy of Canada Ltd Ottawa Ont $297,202, Beak Consultants Ltd Mississauga Ont $143,956, Denison Mines Ltd Elliot Lake Ont $63,278, Econosult Inc Montreal Que $91,900, Geologic Testing Consultants Ltd Ottawa Ont $61,673, Human Factors North Inc Toronto Ont $89,805, MacLaren Plansearch Inc Toronto Ont $183,911, Professional Loss Control Ltd Fredericton NB $69,676, Province of Ontario Toronto Ont $53,000, Statistics Canada Ottawa Ont $148,585, University of British Columbia BC $74,640, University of Ottawa Ottawa Ont $86,088, University of Toronto Toronto Ont $76,251.

Training and educational services—Non-public servants $108,433—Canadian Institute for Radiation Safety Toronto Ont $108,433.

Training and educational services—Public servants $127,057

Other professional services $48,747

Other services $484,560—Energy, Mines and Resources Canada Ottawa Ont $50,000, Province of Ontario Toronto Ont $269,713, Supply and Services Canada Ottawa Ont $120,311.

National Energy Board $888,197

Accounting services $9,779

Computer services (informatic) $25,763

ENERGY, MINES AND RESOURCES—*Concluded*

Engineering services (including research) $49,950

Legal services $6,564

Protection services $68,306

Training and educational services—Public servants $155,781

Other professional services $55,419

Other services $516,635—Canada Systems Group Ottawa Ont $190,490, Department of Supply and Services Ottawa Ont $55,017.

ENVIRONMENT $90,293,522

Department $90,293,522

ADMINISTRATION PROGRAM $4,978,512

Accounting services $427,272—DSS/Audit Services Bureau Ottawa Ont $341,760, EAC Amy & Sons Ltd Ottawa Ont $59,100.

Computer services (informatic) $111,375—Homecom Learning Systems Ltd Toronto Ont $65,542.

Engineering services (including research) $11,085

Legal services $10,525

Protection services $52,138—Pinkerton's of Canada Ottawa Ont $52,138.

Scientific services (including research) $616,276—S C S Consultants Inc Ottawa Ont $72,495.

Training and educational services—Public servants $165,429—Lemmex and Assoc Ottawa Ont $52,070.

Other professional services $1,486,672—DSS Bureau of Management Consultant Ottawa Ont $81,841, Strategie Communications Marketing Quebec Que $649,221, Synergistics Consulting Ltd Toronto Ont $80,435.

Other services $2,097,740—Barbara Personnel Ottawa Ont $79,322, DSS/PAC Ottawa Ont $56,285, The 500 Selection Ottawa Ont $109,626, Treasury Board Ottawa Ont $90,828.

ENVIRONMENTAL SERVICES PROGRAM $48,519,242

Accounting services $267,730—Victor Temporary Help Service Ottawa Ont $85,345.

Computer services (informatic) $1,771,599—Acres International Computer Software Toronto Ont $55,342, ACS Group Ottawa Ont $61,838, Canada Systems Group Mississauga Ont $157,218, Epix Inc Montreal Que $65,814, Keytech Data Centres Ltd Toronto Ont $61,838, Martec Ltd Halifax NS $55,894, Systemhouse Inc Ottawa Ont $315,734, Systemhouse Inc Toronto Ont $289,382, Tandem Computers Toronto Ont $197,950, LV Ursel and Associates Ottawa Ont $256,684.

Engineering services (including research) $4,519,190—ADGA Engineers and System Analysts Ottawa Ont $521,771, Agriculture Canada Ottawa Ont $105,522, Bristol Aerospace Ltd Scarborough Ont $86,357, Energy, Mines and Resources Ottawa Ont $69,007, MacDonald Dettwiler Richmond BC $174,624, MPB Technologies Dorval Que $578,105, Miller Communications & Engineers Kanata Ont $159,944.

Health and welfare services $13,207

Legal services $78,603

Protection services $708,699—Canadian Corps of Commissionaires Hamilton Ont $193,551, Montreal Que $81,650, Saskatoon Sask $131,784, Toronto Ont $56,049.

Scientific services (including research) $14,097,680—Agrodev Ottawa Ont $182,278, W Andrews Powell River BC $54,780, Angus Ltd Hamilton Ont $91,563, Atmospheric Conditions Port-aux-Basques Nfld $83,845, K M Bird Cartwright Nfld $68,253, Bonavista Contract Services Bonavista Nfld $70,810, Burgeo Meteorology Burgeo Nfld $73,493, Contest Ltd Vancouver BC $55,738, Canviro Ltd Kitchener Ont $153,759, Chemex Labs Ltd North Vancouver BC $50,596, Cirrus Enterprises Nipawin Sask $176,184, Concord Scientific Downsview Ont $102,728, Draper Foster Geraldton Ont $70,442, Dryden Municipal Airport Commission Dryden Ont $54,374, Environment Quebec Quebec Que $372,687, Environmental Protection Agency Pittsburg Pa USA $964,250, Environmental Sciences Ltd Vancouver BC $95,191, W Fairbairn Biggar Sask $105,331, GMK Company Ottawa Ont $134,462, J Guenet Squamish BC $52,272, L Gunn Alta Lake BC $56,856, R Hennessy Burns Lake BC $53,184, Interior Weather Services Blue River BC $54,744, Jean Beland & Assoc Inc Neufchatel Que $62,720, Jeffkins Verzell Gore Bay Ont $66,999, A Jones Quebec Que $50,084, LJM Meteorological Services Winnipeg Man $117,105, J Landry Jacques Quebec Que $53,990, Lavallin Inc Toronto Ont $502,760, BH Levelton and Associates Ltd Vancouver BC $55,000, MEP Company Markham Ont $194,448, MacLaren Plansearch Halifax NS $138,256, Man Testing Labs Ltd Mississauga Ont $93,275, I Martin Ltd Hamilton Ont $66,434, McGill University Montreal Que $96,063, Metropolitan Authority of Halifax Halifax NS $150,000, Monenco Ltd Toronto Ont $65,072, Normet Services Chetwynd BC $57,228, Norwegian Inst for Scientific Water Research Oslo Norway $60,000, PHD Associates Rexdale Ont $55,940, Province of Manitoba Winnipeg Man $175,969, Pulp and Paper Research Institute of Canada Pointe-Claire Que $87,000, S L Ross Ltd Ottawa Ont $92,974, Royal Society of Canada Commission on Lead in the Environment Toronto Ont $111,422, J R Salmon Toronto Ont $55,927, H L Snook Mary's Harbour Nfld $77,391, Toonoonik-Sansonik Pond Inlet NWT $176,690, University of BC Vancouver BC $81,143, University of Guelph Guelph Ont $68,000, Vicom Ltd Edmonton Alta $333,367, Wentzell Peggy Daniels Harbour Nfld $62,340, West Baffin Co-op Cape Dorset NWT $152,984, A N Whiting Princeton BC $56,508, Wilderness Valley Mackenzie BC $58,752, York University Toronto Ont $133,459, Zenon Inc Burlington Ont $112,891, 603928 Ontario Inc Dundas Ont $146,397.

Training and educational services—Non-public servants $34,132

Training and educational services—Public servants $1,094,952

Other professional services $7,026,310— Alberta Research Edmonton Alta $59,503, DMER Ltd Scarborough Ont $50,000, Electronics Systems Inc Kirkland Que $194,452, Environmental Applications Group Ltd Willowdale Ont $76,498, Ernst & Whinney Mgmt Consultants Toronto Ont $123,697, Heritage Canada Foundation Ottawa Ont $55,420, Kel Research Corp Downsview Ont $53,523, McGill University Montreal Que $134,900, Scientific Instrumentation Ltd Saskatoon Sask $221,443, Seabord Ltd Vancouver BC $69,894, Service Network Systems Maple Ont $220,770, Unisearch Associates Concord Ont $52,960.

Other services $18,907,140—Angus Employment Agency Hamilton Ont $215,335, Roy Ball Ltd Ottawa Ont $123,377, Barbara Personnel Inc Ottawa Ont $74,029, Comshare Ltd Ottawa Ont $57,474, Consultchem Ottawa Ont $74,940, Crowntek Inc Markham Ont $529,615, Digital Equipment Ltd Ottawa Ont $55,878, Energy, Mines and Resources Ottawa Ont $290,447, Fur Institute of Canada Toronto Ont $53,000, Highroad Personnel Burlington Ont

ENVIRONMENT—*Concluded*

$64,961, Huttons Farm Landscaping Milgrove Ont $78,203, Johnson Controls Saskatoon Sask $73,750, A R Kennedy & Associates Lindsay Ont $157,662, MacDonald Brisson Ltd Ottawa Ont $52,956, Manpower Temporary Services Regina Sask $55,491, Pacific Building Maintenance Ltd Richmond BC $64,368, Richardson Marketing Toronto Ont $50,968, Simon Fraser University Burnaby BC $56,683, Supply and Services Canada Ottawa Ont $512,940, Telesat Electronic Ottawa Ont $373,676, White Star Janitorial Service Hamilton Ont $202,224.

PARKS CANADA PROGRAM $36,795,768

Accounting services $84,087

Computer services (informatic) $156,886

Engineering services (including research) $17,173,483—KG Campbell Corp Ottawa Ont $94,714, Delcum-De Leuw Cather Canada Ltd Ottawa Ont $193,435, Hailissey Asselin Daigle Inc Quebec Que $99,231, Hamel Beaulieu and Associates Drummondville Que $63,212, IBL Group Calgary Alta $52,597, Jerrett and Associates Bay Roberts Nfld $144,090, Nolan Davis and Associates Halifax NS $56,950, Public Works Canada Ottawa Ont $11,595,935, Reid and Crowthers Calgary Alta $84,918, Shoalts Bros Construction Ltd Welland Ont $198,156, Wagg and Hambleton Architects Victoria BC $64,383.

Health and welfare services $102,193—Associated Ambulance Mayerthorpe Alta $95,652.

Legal services $322,467—DE Stewart Toronto Ont $79,763.

Protection services $2,378,280—Agence de securite Mauricienne Inc Shawinigan Nord Que $81,084, Burns International Security Services Moncton NB $96,873, Canadian Corps of Commissionaires Halifax NS $405,576, Montreal Que $89,394, Quebec Que $179,762, Saint John NB $133,314, St John's Nfld $188,442, Windsor Ont $90,341, Winnipeg Man $104,298, National Protective Services Co Ltd Ottawa Ont $100,839, Netherwood Properties Charlottetown PEI $141,849.

Scientific services (including research) $531,120

Training and educational services—Non-public servants $165,251—Prince Albert Rural School Division No 56 Prince Albert Sask $86,282.

Training and educational services—Public servants $598,286

Other professional services $2,626,050—Beak Associates Consulting Ltd Calgary Alta $60,000, W Cameron and M McDougall-Maude Toronto Ont $60,000, Goss Gilroy and Associates Ltd Ottawa Ont $52,850, WD Laflamme Ltd Ottawa Ont $346,974, Les Recherches Arkhis Inc Quebec Que $237,303, Market Facts of Canada Ltd Toronto Ont $97,120, Supply and Services Canada Ottawa Ont $279,636.

Other services $12,657,665—Agriculture Canada Ottawa Ont $50,571, Airport Transfer Dartmouth NS $249,420, Ambassador Building Maintenance Windsor Ont $57,783, Baddeck Public Library Baddeck NS $115,369, Big Horn Transport Calgary Alta $118,814, Canadian Government Film and Video Centre Hull Que $340,686, Canadian National Railway Toronto Ont $109,645, Chatham Coach Lines Chatham Ont $239,068, City of Calgary Calgary Alta $51,871, Crowntek Inc Markham Ont $217,110, Environment Canada Ottawa Ont $54,260, Forter Associates Inc Ltd Nisku Alta $74,539, Friends of the Citadel Society Halifax NS $216,155, Island Coastal Services Ltd Charlottetown PEI $230,603, Memorial University of Newfoundland St John's Nfld $61,800, PIC 50 Heron Bay Band Janitorial Services Haittie Cove Ont $52,000, Societe Historique St Boniface Man $71,247, Supply and Services Canada Ottawa Ont $1,548,717, The Colorful 5 Whitehorse YT $51,840, A Turbide Richibucto NB $88,629.

EXTERNAL AFFAIRS $69,315,630

Department $60,347,080

CANADIAN INTERESTS ABROAD PROGRAM (excluding Passport Office Revolving Fund) $57,895,940

Accounting services $502,532—Audit Services Bureau Ottawa Ont $422,742.

Computer services (informatic) $854,730—Deloitte Haskins and Sells Ottawa Ont $72,000, Market Opinion Research Washington DC USA $61,148.

Engineering services (including research) $2,495,352—Arthur Erickson Associates Toronto Ont $977,624, Contracting Installations Engineering and Trading Company Montreal Que $71,780, Dubois & Plumb Associates Toronto Ont $435,192, M Perrazone Architects Kinshasa Zaire $214,257.

Health and welfare services $48,432

Legal services $1,395,361—Miller and Chevalier Washington DC USA $96,800.

Protection services $7,239,917—Canadian Corps of Commissionaires Ottawa Ont $1,243,532, Royal Canadian Mounted Police Ottawa Ont $1,939,262.

Training and educational services—Non-public servants $1,599,374—Lemmex and Associates Ltd Ottawa Ont $69,473.

Training and educational services—Public servants $1,376,211—Public Service Commission Ottawa Ont $240,319.

Other professional services $17,201,100—AMS Management Systems Canada Inc Ottawa Ont $69,500, Bureau of Management Consulting Ottawa Ont $183,703, Bidnet Rockville Md USA $87,552, Biolink Ottawa Ont $131,563, Caldwell Partners Toronto Ont $97,359, Canadian Chamber of Commerce Ottawa Ont $61,474, Computer Company Richmond Va USA $211,530, Deloitte Haskins and Sells Ottawa Ont $78,000, W C Hood Vienna Va USA $52,299, Institute for Research on Public Policy Ottawa Ont $110,000, Industrial Life Technical Services Montreal Que $2,239,118, International Simultaneous Translation Service Montreal Que $52,183, H R Jay Ottawa Ont $80,000, Charles W King and Associates Chicago Ill USA $77,083, Ladner Downs Vancouver BC $158,800, Market Opinion Research Washington DC USA $300,000, Niva Inc Ottawa Ont $50,000, O'Melveny and Myers Washington DC USA $83,628, Promex Communication Montreal Que $59,650, Riviera Hartling Kingston Ont $184,250, Shawinigan Integ Inc Vancouver BC $475,367, Spar Aerospace Ste-Anne-de-Bellevue Que $482,284, University of Saskatchewan Saskatoon Sask $53,572, Updata Information Network Ottawa Ont $52,225, Yangtze Joint Venture Montreal Que $105,159.

Other services $25,182,931—Association of Universities and Colleges of Canada Ottawa Ont $95,178, Canadian Broadcasting Corporation Ottawa Ont $300,000, Canadian Corps of Commissionaires Ottawa Ont $134,823, Digital Equipment of Canada Ottawa Ont $52,283, Standards Council of Canada Ottawa Ont $341,000, Synerlogic Ottawa Ont $155,990, The Longwoods Research Group Ltd Toronto Ont $121,270, World University Service of Canada Ottawa Ont $74,396.

EXTERNAL AFFAIRS—*Concluded*

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND $2,281,740

Accounting services $140,824—External Affairs Canada Ottawa Ont $111,648.

Protection services $229,618—Canadian Corps of Commissionaires Ottawa Ont $58,049, Pinkerton's of Canada Ltd Ottawa Ont $80,586.

Training and educational services—Public servants $21,761

Other professional services $2,688

Other services $1,886,849—Canada Post Corporation Ottawa Ont $719,238, Crowntek Ltd Ottawa Ont $105,291, External Affairs Canada Ottawa Ont $976,724, Supply and Services Canada Ottawa Ont $64,787.

WORLD EXHIBITIONS PROGRAM $169,400

Other professional services $16,184

Other services $153,216

Canadian International Development Agency $8,479,767

Accounting services $158,530—Audit Services Bureau Ottawa Ont $158,530.

Computer services (informatic) $3,198,012—ACS Information Systems Inc Ottawa Ont $82,625, APG Inc Montreal Que $92,910, AQR Management Services Inc Gloucester Ont $64,173, Canadian Systems Group Ltd Ottawa Ont $208,696, Davies Flaman Partner Management Systems Ottawa Ont $430,602, Department of Supply and Services Hull Que $124,897, P Dupuis Orleans Ont $124,106, Exocom Systems Corp Ottawa Ont $129,232, Federal Systems of Canada Ottawa Ont $218,110, HST Information Systems Ltd Ottawa Ont $120,810, IOTA Consulting Ltd Nepean Ont $327,609, Maxima Computer Management Consultants Ltd Ottawa Ont $281,478, Norman L Reid Consulting Services Ltd Vancouver BC $59,500, Quality Management Consultants Gloucester Ont $59,070, SHL Systemhouse Inc Ottawa Ont $102,861, Synerlogic Inc Ottawa Ont $146,619, E Waghorn Ottawa Ont $82,950, R White Gloucester Ont $78,650.

Engineering services (including research) $10,092

Legal services $9,967

Protection services $24,462

Training and educational services—Public servants $1,152,445—L Boychuk Ottawa Ont $85,005, Public Service Commission Ottawa Ont $187,845.

Other professional services $2,205,879—JC Desmarais Montreal Que $81,094, Department of External Affairs Ottawa Ont $66,327, Department of Supply and Services Hull Que $82,148, Expo-Graphics and Displays Hull Que $62,296, G Dunn Records Management Services Inc Ottawa Ont $270,668, Impacts Management Inc Ottawa Ont $51,500, JC Cooper and Associates Inc Ottawa Ont $62,850.

Other services $1,720,380—Barbara's Office Personnel Ottawa Ont $211,936, Bradson Personnel Services Ottawa Ont $113,427, Department of Supply and Services Hull Que $756,594, The 500 Selection Services Ottawa Ltd Ottawa Ont $59,807.

International Joint Commission $488,783

Accounting services $55,004

Scientific services (including research) $5,950

Training and educational services—Public servants $14,618

Other professional services $71,175

Other services $342,036

FINANCE $28,639,827

Department $7,163,411

FINANCIAL AND ECONOMIC POLICIES PROGRAM $6,586,045

Accounting services $123,674—Supply and Services Canada/Audit Services Bureau Ottawa Ont $123,647.

Computer services (informatic) $25,223

Legal services $282,174—Osler Hoskin and Harcourt Toronto Ont $126,125.

Protection services $1,169,370—Canadian Corps of Commissionaires Ottawa Ont $1,163,136.

Training and educational services—Public servants $127,061—Public Service Commission Ottawa Ont $53,639.

Other professional services $1,296,924—Clarkson Gordon Consultants Toronto Ont $91,600, Conference Board of Canada Ottawa Ont $68,000, Coopers and Lybrand Toronto Ont $66,600, Morgan Grenfell Co Ltd London England $160,000, Peat Marwick Mitchell and Co Ottawa Ont $96,196, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $343,922.

Other services $3,561,619—Barbara Personnel Inc Ottawa Ont $132,340, Canada Systems Group Ltd Ottawa Ont $108,134, Conference Board of Canada Ottawa Ont $320,954, Data Resources Inc Toronto Ont $161,051, Info Centre Network Toronto Ont $67,921, IP Sharp and Associates Ltd Toronto Ont $63,419, Les Distributions SBIII Montreal Que $64,502, L'Industrielle-Services Techniques Montreal Que $60,384, Maxima Computer Management Ottawa Ont $126,862, Plan Tel Inc Montreal Que $74,988, Prologic Systems Ltd Ottawa Ont $66,390, Quantum Management Services Inc Montreal Que $161,484, Statistics Canada Ottawa Ont $109,137, Systemhouse Inc Ottawa Ont $51,180, Temporarily Yours Toronto Ont $137,734, T E S Contract Services Toronto Ont $69,524.

CANADIAN IMPORT TRIBUNAL PROGRAM $107,589

Computer services (informatic) $295

Legal services $13,920

Training and educational services—Public servants $1,703

Other professional services $75,754

Other services $15,917

INSPECTOR GENERAL OF BANKS PROGRAM $441,810

Legal services $128,681—Campbell Godfrey and Lewtas Toronto Ont $125,302.

Training and educational services—Public servants $10,900

Other professional services $216,484—Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $52,361.

Other services $85,745

FINANCE—*Concluded*

SPECIAL PROGRAM $27,967

Other professional services $27,967

Auditor General $7,061,975

Accounting services $3,487,888—JC Cooper and Associates Inc Ottawa Ont $57,018, W P Cunningham Ottawa Ont $72,862, E R A Consultants Inc Ottawa Ont $77,515, Esgore Associates Inc Ottawa Ont $70,986, T C Kellough Woodview Ont $67,750, Maheu Noiseux Montreal Que $58,705, Maheu Noiseux Collins Barrow Ottawa Ont $113,006, Mallette Benoit Boulanger Rondeau & Associés Montreal Que $92,593, R O Moore Willowdale Ont $56,025, Nolan Norton & Company Boston Mass USA $196,026, Peat Marwick Mitchell & Co Ottawa Ont $227,374, Peat Marwick and Partners Ottawa Ont $69,955, Peat Marwick and Partners Toronto Ont $59,971, Raymond Chabot Martin Paré Montreal Que $117,105, Raymond Chabot Martin Paré & Associés Hull Que $79,447, Samson Bélair Montreal Que $68,401, SHL Systemhouse Inc Ottawa Ont $60,118, Stevenson Kellogg Ernst & Whinney Toronto Ont $311,170, STJ Resources Inc Dollard des Ormeaux Que $73,795.

Computer services (informatic) $656,023—Federal Systems of Canada Ottawa Ont $53,500, The Laurier Group Ottawa Ont $52,068, Minasu Information Systems (1983) Ltd Ottawa Ont $97,780, Price Waterhouse Toronto Ont $121,450, Silver Management Consulting Inc Nepean Ont $114,747.

Legal services $230,205—Gowling & Henderson Ottawa Ont $134,619.

Protection services $23,015

Training and educational services—Non-public servants $383,880—Deloitte Haskins and Sells Ottawa Ont $60,455, Peat Marwick Mitchell & Co Ottawa Ont $60,455.

Training and educational services—Public servants $265,366—Public Service Commission of Canada Ottawa Ont $83,688.

Other professional services $890,624—Supply and Services Canada Ottawa Ont $188,641.

Other services $1,124,974—Barbara Personnel Inc Ottawa Ont $71,916, Bradson Personnel Services Ottawa Ont $97,639, Canada Systems Group Ltd Ottawa Ont $82,306, Institute of Chartered Accountants of Ontario Toronto Ont $53,520, Supply and Services Canada Ottawa Ont $124,578, Victor Temporary Services Ottawa Ont $99,947.

Insurance $14,248,114

Accounting services $13,532,984—Clarkson & Gordon Toronto Ont $271,784, Price Waterhouse Toronto Ont $782,448, Coopers & Lybrand Toronto Ont $10,120,874, Ernst & Whinney Toronto Ont $2,327,317.

Computer services (informatic) $7,500

Legal services $101,065—Blaney McMurtry Stapells Arrons & Watsons Toronto Ont $65,407.

Training and educational services—Public servants $50,551

Other services $556,014—Canada Systems Group Ottawa Ont $243,477, I P Sharp Ottawa Ont $91,667.

Tariff Board $166,327

Legal services $5,305

Training and educational services—Public servants $7,595

Other services $153,427

FISHERIES AND OCEANS $64,319,719

Department $64,319,719

Accounting services $620,569—Deloitte Haskins & Sells Associates Ottawa Ont $117,519, SSC/Audit Services Bureau Ottawa Ont $233,602.

Computer services (informatic) $3,758,696—Arctic Sciences Ltd Sidney BC $106,094, Beothuk Data Systems St John's Nfld $61,954, Canada Systems Group Ottawa Ont $129,999, Compucraft Systems Ltd Ottawa Ont $69,667, Comshare Ottawa Ont $328,639, Comshare Ltd Ottawa Ont $63,835, Correctional Service Canada Ottawa Ont $70,000, Evans Computer Applications Ltd Halifax NS $83,658, L'Industrielle-Services Techniques Inc Montreal Que $240,093, Information Systems Group Consultants Ottawa Ont $59,450, Interact Research & Development Ltd Victoria BC $212,121, International Datacasting Company Ottawa Ont $317,691, Peat Marwick & Partners Ottawa Ont $50,000, Quester Tangent Corp Victoria BC $50,000, Ultracom Consulting Services Ltd Ottawa Ont $80,847, Universal Systems Fredericton NB $89,997, Université de Moncton Moncton NB $518,650, University of New Brunswick Fredericton NB $104,680, Wycove Systems Ltd Whynacht's Point Tantallon NS $104,451.

Engineering services (including research) $2,695,926—A L Professional Services Ltd Shediac NB $53,723, Alliance Engineering Victoria BC $84,678, Architects Four Ltd Moncton NB $77,107, Eng and Wright Partners Vancouver BC $107,102, Gascons Vigneault Dumais & Associates Montreal Que $193,861, Idon Corp Ottawa Ont $80,114, Jacques Boucher Architect Bathurst NB $76,945, Massicotte Gillon Gagnon Guy Letellier Ross Rivière-du-Loup Que $1,002,450, NS Dept of Fisheries Halifax NS $73,927, R J Pickett and Associates Ltd Riverview NB $68,790, SA Taylor Bldg Ltd Petitcodiac NB $59,000.

Health and welfare services $9,414

Legal services $1,567,352—Gowling & Henderson Ottawa Ont $143,166, Mercer MacNab & Vavasour St John's Nfld $127,825, Young Doiron & Lavoie Tracadie NB $52,410.

Protection services $1,839,313—BC Corps of Commissionaires Vancouver BC $485,278, Canadian Corps of Commissionaires: Halifax NS $349,982, Saint John NB $214,690, St John's Nfld $233,795, Victoria BC $304,654, Winnipeg Man $59,479, Montreal Que $57,866.

Scientific services (including research) $15,421,982—Anger Drouin & Simard Associés Ste-Foy Que $56,304, AquaLife Diagnostics Nanaimo BC $70,520, Aquatic Resources Nanaimo BC $168,291, Archipelago Marine Resources Victoria BC $60,719, Arctic Sciences Ltd Sidney BC $389,622, Atlantic Salmon Federation St Andrews NB $360,000, Baie Verte Peninsula Economic Development Assoc Baie Verte Nfld $50,000, Banthotech Ltd St Andrews NB $51,952, Bio-Conseil Inc Ste-Foy Que $182,295, G A Borstad Vancouver BC $74,608, Bytown Marine Ltd Nepean Ont $52,658, Canpolar Consultants Toronto Ont $59,903, Centre de Recherche Industrielle du Québec Ste-Foy Que $79,276, Community Improvement Corp Fredericton NB $60,241, Dalhousie University Halifax NS $210,355, Department of Environment Vancouver BC $125,000, E V S Consultants North Vancouver BC $94,018, Electro-Magnetic Sensing Winnipeg Man $62,425, Envirocon Pacific Burnaby BC $349,802, Evans Yetman & Endal Assoc Dartmouth NS $58,110, Géophysique G P R International Inc Longueuil Que $86,110, Geotech Ltd Markham Ont $607,909, Helix Biotech Richmond BC $61,130, Huntsman Marine Laboratory St Andrews NB $94,894,

FISHERIES AND OCEANS—*Concluded*

Institut national de la recherche scientifique Ste-Foy Que $70,569, Ken Lee Research Ltd Dartmouth NS $57,135, Kitimat Business Overload Kitimat BC $56,877, L G L Ltd Victoria BC $508,715, Lee & Associates Nanaimo BC $234,051, Limnotek Research Vancouver BC $82,809, Logimer Inc Quebec Que $135,314, Marvin Shaffer & Assoc White Rock BC $74,048, G McClelland Boutler's Point NS $86,752, McElhanney & Group Vancouver BC $66,192, Metocean Data Systems Dartmouth NS $51,231, Ministry of Forests Victoria BC $52,400, National Research Council Ottawa Ont $176,768, Nortech Surveys (Can) Ltd Calgary Alta $65,833, North/South Consultants Winnipeg Man $52,526, Office Assistance Vancouver BC $635,833, Office Overload Vancouver BC $92,993, Poulin & Associates Vancouver BC $55,000, Reid Crowther & Partners North Vancouver BC $122,741, Salmon Association of Eastern Nfld St John's Nfld $158,974, Seaken Oceanography Sidney BC $114,876, Seastar Instrument Sidney BC $87,790, Seimac Ltd Bedford NS $138,787, Sheshaht Band Council Port Alberni BC $57,893, Sprytech Biological Services Elmsdale NS $53,802, Statistics Canada Ottawa Ont $143,999, Strait Lines Drafting Parksville BC $51,161, Unicore Services Burnaby BC $1,245,080, Universal Systems Fredericton NB $128,020, Université Laval Ste-Foy Qué $76,320, University of BC Vancouver BC $342,309, University of Manitoba Winnipeg Man $75,286, Washburn and Gillis Associates Ltd Fredericton NB $58,939, Whitehead Mussel Farms Blue Hill Maine USA $50,309.

Training and educational services—Non-public servants $14,442

Training and educational services—Public servants $915,937—Institut de Memramcook Memramcook NB $53,683.

Other professsional services $6,922,874—A L Professional Services Ltd Shediac Bridge NB $109,576, Association québécoise de l'Industrie de la pêche Québec Que $660,000, Baynes Communications Inc Ottawa Ont $51,072, Beothuk Data Halifax NS $1,228,948, Bermback & Associates Summerland BC $64,519, Bureau of Management Consulting Ottawa Ont $138,607, Canadian Facts Ottawa Ont $75,681, Canadian Saltfish Corp St John's Nfld $110,515, J S V Carolsfeld Victoria BC $51,072, Cleaner & Walkingshaw Ottawa Ont $197,400, D J Davies Victoria BC $516,962, DPA Group Inc Halifax NS $55,054, Fishery Products International St John's Nfld $150,080, Glover Business Communications Vancouver BC $214,588, Grove Telecommunications Ltd St John's Nfld $70,000, Impacts Management Inc Ottawa Ont $51,193, L G L Ltd Victoria BC $55,746, L G L Ltd Ottawa Ont $60,000, Dr D Menton Guelph Ont $55,442, Nfld & Labrador Institute of Fisheries & Marine Technology St John's Nfld $134,783, Nordco Ltd St John's Nfld $85,000, Dr Y Ouellet Ste-Foy Que $57,000, Peat Marwick and Partners Ottawa Ont $79,700, Public Service Commission Ottawa Ont $64,645, Public Works Canada Vancouver BC $85,555, Robert Allain Ltd Vancouver BC $220,015, Royal Canadian Mounted Police Ottawa Ont $60,518, Salmon Association of Eastern Nfld St John's Nfld $59,114, Sigma Engineering Vancouver BC $53,653, Streamline Consulting Ladysmith BC $166,479, Terra Surveys Ltd Ottawa Ont $62,046, Université de Moncton Moncton NB $99,904, Université Laval Ste-Foy Que $63,039.

Other services $30,553,214—Alphatext Ottawa Ont $93,065, Amma Networks Ltd Prince Rupert BC $92,280, Associated Freezers Mount Pearl Nfld $82,567, Barbara Personnel Inc Ottawa Ont $78,547, BC Institute of Technology Burnaby BC $138,316, Bee Clean Winnipeg Man $117,024, Beothuk Data Systems St John's Nfld $2,421,101, Block Brothers Data Centre Vancouver BC $164,746, Bon Accord Enterprises Parksville BC $196,230, Chehalis Indian Band Agassiz BC $183,634, Clayoquot Indian Band Tofino BC $80,851, Community Improvement Corp Fredericton NB $259,000, Comshare Ltd Toronto Ont $504,889, Comshare Ottawa Ont $427,299, Comshare Rexdale Ont $230,203, Conook Enterprises Bowser BC $83,533, Control Data Canada Ltd Mississauga Ont $430,659, Cowichan Indian Band Duncan BC $180,110, Dataline Inc Toronto Ont $248,638, Department of Public Works Halifax NS $98,343, Digital Equipment Canada Richmond BC $71,767, Diversified Ova-Tech Merrit BC $250,002, Energy, Mines and Resources Canada Ottawa Ont $686,276, Envirocon Pacific Burnaby BC $948,657, Forceten Halifax NS $170,360, G & M Enterprises St John's Nfld $125,746, Gestion Baie-Trinité Baie-Trinité Que $83,355, J A Gill Burnaby BC $110,936, Gough Communications Ltd Ottawa Ont $51,320, Hartley Bay Indian Band Hartley Bay BC $70,041, Heiltsuk Indian Band Waglisla BC $120,400, Horizon Maintenance (Sparkle) Co Dartmouth NS $93,443, Household Movers & Shippers Ltd Ottawa Ont $94,257, Infomart Toronto Ont $200,873, International Simultaneous Translation Service Ottawa Ont $54,775, K G Campbell Corp Ottawa Ont $55,257, Kenny Aquaculture Port Alberni BC $58,416, Kincolith Indian Band Kincolith BC $105,837, Kispiox Indian Band Hazelton BC $173,434, Kitasoo Indian Band Klemtu BC $98,751, Kitimat Business Overload Kitimat BC $157,983, Kitsumkalum Indian Band Terrace BC $77,584, L G L Ltd St John's Nfld $59,998, Logimer Inc Quebec Que $220,140, M A Rudd Mariculture Lantzville BC $105,229, Manpower Temporary Services St John's Nfld $171,519, Manpower Temporary Services Moncton NB $118,798, Masset Indian Band Masset BC $147,019, Moonlight Building Maintenance Richmond BC $73,971, Nanaimo Community Employment Advisory Society Nanaimo BC $187,233, Navimar Corporation Ltée Quebec Que $331,023, Necoslie Indian Band Fort St James BC $65,414, Newfoundland and Labrador Computer Services St John's Nfld $626,480, Nimpkish Indian Band Alert Bay BC $197,072, North Thompson Indian Band Barriere BC $102,298, North Vancouver Island Salmonid Enhancement Society Port Hardy BC $135,556, Office Assistance Vancouver BC $454,045, Office Overload Vancouver BC $92,223, Oweekeno Indian Band Port Hardy BC $86,210, P & M Personnel Maple Ridge BC $76,122, Pacific Int'l Mapping Corp Victoria BC $77,451, Partners in Crime Lantzville BC $67,312, Powell River Salmon Society Powell River BC $124,192, Qualicum Indian Band Qualicum Beach BC $116,227, Quantum Research Ltd Vancouver BC $64,766, J Roche St John's Nfld $175,598, San Juan Enhancement Society Port Renfrew BC $92,828, Sea Spring Salmon Farm Chemainus BC $98,662, Seawave Hatchery Campbell River BC $51,882, Sechelt Indian Band Sechelt BC $125,142, Services Argos Paris France $65,457, Skidegate Indian Band Queen Charlotte BC $87,222, Sliammon Indian Band Powell River BC $130,572, Southwest Harbour Service Richmond BC $84,000, SSC Marine Inspection Ottawa Ont $447,472, Supply and Services Canada Ottawa Ont $3,581,490, Techno-Navigation Ltée Sillery Que $631,533, Temporarily Yours Vancouver BC $180,365, Terra Surveys Sidney BC $1,069,450, Terrace/Kitimat Salmonid Enhancement Society Terrace BC $170,083, Thornton Creek Enhancement Society Ucluelet BC $120,873, Toboggan Creek Salmonid Enhancement Society Smithers BC $87,535.

GOVERNOR GENERAL $618,363

Department $618,363

Health and welfare services $22

Training and educational services—Public servants $11,126

Other professional services $204,537—Conference Aide Ottawa Ont $62,434, Supply and Services Canada Bureau of Management Consulting Hull Que $86,306.

Other services $402,678

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $42,658,112

Department $42,658,112

ADMINISTRATION PROGRAM $2,661,167

Accounting services $361,017—Coopers and Lybrand Edmonton Alta $117,045, Ward Malette Ottawa Ont $75,930.

Computer services (informatic) $39,720

Engineering services (including research) $102,050—Government of Canada—Public Works Canada Ottawa Ont $60,115.

Health and welfare services $10,526

Protection services $39,338

Training and educational services—Non-public servants $15,440

Training and educational services—Public servants $124,429

Other professional services $1,071,849—Borden and Elliott Toronto Ont $50,201, E T Jackson and Associates Ottawa Ont $50,000, Price Waterhouse Ottawa Ont $106,575.

Other services $896,798—Government of Canada—Supply and Services Hull Que $178,608, Industrial Life Technical Services Montreal Que $122,788.

INDIAN AND INUIT AFFAIRS PROGRAM $27,709,407

Accounting services $103,238—Touche and Ross Co Calgary Alta $56,974.

Computer services (informatic) $373,343—Iota Consulting Ltd Ottawa Ont $84,426, Systemhouse Inc Ottawa Ont $80,527.

Engineering services (including research) $9,500,221—Associated Engineering (BC) Ltd Burnaby BC $105,050, RJ Burnside and Associates Orangeville Ont $61,865, Coles Nikiforuk Pennell Associates Calgary Alta $60,600, Euroway Industrial Services Winnipeg Man $61,261, Government of Canada—Energy, Mines and Resources Ottawa Ont $157,059, Environment Canada Hull Que $59,050, Public Works Canada Ottawa Ont $5,936,050 Marshall Macklin Monaghan Don Mills Ont $98,545, McKale Sirois et Associés Maniwaki Que $61,250, Picard Grenier & Associés Beauport Que $130,186, Stanley Associates Engineering Ltd Vancouver BC $84,823, Western Land Surveys Ltd Pilot Butte Sask $59,500.

Health and welfare services $3,814,787—Acropolis Manor Prince Rupert BC $58,239, Ashern Personal Care Home Ashern Man $107,464, Braemore Home Sydney NS $98,785, Bulkley Lodge Smithers BC $52,619, Cape Breton Transition House Sydney NS $61,047, Centre de services sociaux Richelieu Longueuil Que $55,041, Cowichan District Hospital Duncan BC $68,688, Erickdale Personal Care Home Erickdale Man $56,386, Extendicare (Alberta) Ltd Edmonton Alta $208,645, Halifax County Regional Rehabilitation Centre Halifax NS $51,062, Le centre Garry Taylor Beaconville Man $93,031, Mountain View Lodge Lillooet BC $56,514, Simon Fraser Lodge Prince George BC $84,009.

Legal services $948,895—Caule and Mattews St John's Nfld $90,968, DR Colborne Thunder Bay Ont $56,825, Davis and Co in Trust Vancouver BC $291,610, Edwards Kenny & Bray Vancouver BC $83,909.

Protection services $3,970,359—Government of Canada—RCMP Ottawa Ont $3,875,805.

Scientific services (including research) $241,378—AMH Resource Management Ltd Calgary Alta $69,200, Serendipity Geological Co Calgary Alta $60,688.

Training and educational services—Non-public servants $1,371,975—Drumheller Valley School Drumheller Alta $119,232.

Training and educational services—Public servants $540,906—Government of Canada—Public Service Commission Ottawa Ont $75,946, Hewlett Packard Rexdale Ont $148,592.

Other professional services $2,438,473—Del Support Centre Toronto Ont $65,653, Forest Technology School Hinton Alta $62,685, Government of Canada—Canada Mortgage and Housing Corporation Vancouver BC $61,217, Statistics Canada Ottawa Ont $130,119, Martin Petroleum Vancouver BC $70,224, R Tassé Ottawa Ont $60,375.

Other services $4,405,832—Government of Canada—Supply and Services Ottawa Ont $1,039,201, IST Montreal Que $1,738,608, Thorocare Carpet and Upholstery Cleaning Services Inc Brantford Ont $55,672, Utlas International Canada Toronto Ont $55,200.

NORTHERN AFFAIRS PROGRAM $11,562,335

Accounting services $127,730

Computer services (informatic) $67,707

Engineering services (including research) $819,486—Government of Canada—Energy, Mines and Resources Ottawa Ont $515,310.

Health and welfare services $8,344

Legal services $95,971

Protection services $786

Scientific services (including research) $1,263,688—Government of Canada—Environment Canada Regina Sask $1,027,432.

Training and educational services—Non-public servants $785,219—OJT Training Program Whitehorse YT $421,105.

Training and educational services—Public servants $155,161—Government of Canada—Energy, Mines and Resources Ottawa Ont $133,649.

Other professional services $4,975,079—Archean Engineering Vancouver BC $134,208, Arctic Laboratories Ltd Sidney BC $57,437, Arctic Transportation Ltd Calgary Alta $186,965, R Banta Ottawa Ont $120,328, Canarctic Shipping Co Ltd Ottawa Ont $58,550, EBA Engineering Calgary Alta $305,387, ESL Ltd Vancouver BC $66,502, Focus Mineral Sudbury Ont $82,105, Government of Canada—Energy, Mines and Resources Ottawa Ont $199,670, Environment Canada Hull Que $61,750, Fisheries and Oceans Ottawa Ont $181,745, Supply and Services Canada Hull Que $132,555, Statistics Canada Ottawa Ont $69,328, Transport Canada Hay River NWT $293,916, Hardy BBT Ltd Calgary Alta $85,053, Indigenenous Survival International Ottawa Ont $95,000, Inuit Tapirisat of Canada Ottawa Ont $59,232, Keewatin Wildlife Federation Keewatin NWT $70,756, LGL Ltd King City Ont $226,557, Peat Marwick Mitchell Calgary Alta $53,395, Provincial Treasury of Alberta Edmonton Alta $58,133, Resource Management Consultant Yellowknife NWT $55,897, Seakem Oceanography Ltd Sidney BC $59,864, Sigma Resources Vancouver BC $103,475, Tesso International Agincourt Ont $105,000, Touche Ross & Partners Calgary Alta $125,000, University of Saskatchewan Saskatoon Sask $87,170, Wold Wildlife Fund Toronto Ont $60,000.

Other services $3,263,164—Arctic Painting Ltd Inuvik NWT $100,434, Boatel Remote Site Feeding Richmond BC $61,671, Fitz

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Smith Native Development Corporation Fort Smith NWT $238,287, Government of Canada—Energy, Mines and Resources Ottawa Ont $138,996, Supply and Services Hull Que $255,724, Government of the NWT Yellowknife NWT $51,538, Industrial Life Technological Services Montreal Que $161,379, Kusawa Contracting Vancouver BC $329,186, Nishi Khon Forest Service Rae Edzo NWT $376,903, Nogha Enterprises Ltd Fort Simpson NWT $84,951, Smitty's Secretarial Services Yellowknife NWT $66,271, Tu Cho Gha Contrating Ltd Hay River NWT $53,094.

NATIVE CLAIMS PROGRAM $725,203

Engineering services (including research) $15,400

Legal services $14,023

Training and educational services—Non-public servants $100

Training and educational services—Public servants $4,438

Other professional services $642,883—Canadian Knowledge System Toronto Ont $103,891, Government of Canada—Supply and Services Canada Hull Que $75,704, MacDermid and Co Saskatoon Sask $89,555, Smith Lyons Torrance Stev Ottawa Ont $151,950.

Other services $48,359

JUSTICE $15,818,411

Department $10,205,663

Accounting services $80,735—Supply and Services/Audit Services Bureau Hull Que $80,715.

Computer services (informatic) $249,575—Exocom Systems Corp Ottawa Ont $64,206, Ultracom Consulting Services Ltd Ottawa Ont $84,974.

Health and welfare services $9,481

Legal services $1,973,310—Bull Housser and Tupper Vancouver BC $163,660, Canadian Law Information Council Ottawa Ont $706,734, MacCauley McColl Vancouver BC $391,278.

Protection services $428,006—Canadian Corps of Commissionaires Ottawa Ont $422,924.

Training and educational services—Public servants $351,854—Permax Inc Ottawa Ont $55,950, The Hague Conference on International Law The Hague Netherlands $66,467.

Other professional services $4,077,146—A B T Associates Ottawa Ont $86,974, Canadian Law Information Council Ottawa Ont $698,319, D H Access Research Associates Inc Ottawa Ont $53,274, Environics Toronto Ont $74,806, Focus Consultants Victoria BC $58,955, J and J Research Associates Ltd Fredericton NB $137,838, Research Group Toronto Ont $57,334, R L Sloan Associates Inc Winnipeg Man $79,557, Supply and Services/Bureau of Management Consulting Hull Que $1,656,074.

Other services $3,035,556—Barbara Personnel Ottawa Ont $76,811, Barreau du Quebec Montreal Que $113,202, Bradson Personnel Ottawa Ont $85,982, Law Society of British Columbia Vancouver BC $82,269, Law Society of Upper Canada Toronto Ont $261,937, Network Personnel Ottawa Ont $51,000, Q L Systems Ltd Kingston Ont $155,406, Quantum Personnel Montreal Que $79,342, Supply and Services Hull Que $648,249.

Canadian Human Rights Commission $687,417

Accounting services $20,333

Health and welfare services $2,810

Legal services $119,711—Blake Cassells and Graydon Toronto Ont $61,940.

Training and educational services—Public servants $26,558

Other professional services $394,632

Other services $123,373

Commissioner for Federal Judicial Affairs $624,639

Protection services $907

Training and educational services—Public servants $249,714—Carel Inc Montreal Que $123,730.

Other professional services $211,939

Other services $162,079

Federal Court of Canada $1,033,449

Protection services $295,975—Canadian Corps of Commissionaires Ottawa Ont $252,135.

Training and educational services—Public servants $28,673

Other professional services $151,274

Other services $557,527

Law Reform Commission of Canada $1,531,346

Training and educational services—Public servants $15,706

Other professional services $1,281,842—Stanley A Cohen Ottawa Ont $67,600, Patrick Fitzgerald Consultants Ltd Ottawa Ont $67,456, Clifford Gray Associates Ottawa Ont $68,358, Mockle et Associés Ottawa Ont $55,760, Patrick G Robardet et Associés Ottawa Ont $62,366.

Other services $233,798

Offices of the Information and Privacy Commissioners of Canada $393,386

Legal services $203,541

Protection services $1,440

Training and educational services—Public servants $16,368

Other professional services $126,572

Other services $45,465

Supreme Court of Canada $829,912

Accounting services $29,979

Computer services (informatic) $47,191

Legal services $364,744

Protection services $157,351—Canadian Corps of Commissionaires Ottawa Ont $157,351.

Training and educational services—Public servants $19,660

Other professional services $74,596

Other services $136,391

JUSTICE—*Concluded*

Tax Court of Canada $512,599

Computer services (informatic) $68,861—Systemhouse Ltd Ottawa Ont $68,861.

Training and educational services—Public servants $10,656

Other professional services $68,323

Other services $364,759—Allwest Reporting Ltd Vancouver BC $70,464, Nethercut & Company Ltd Toronto Ont $67,784, Mackay Morin Maynard & Associés Montreal Que $78,423.

LABOUR $13,226,161

Department $12,524,259

Accounting services $176,600—Department of Supply and Services Hull Que $176,600.

Engineering services (including research) $20

Health and welfare services $31,993

Legal services $120,901—A Ross Ottawa Ont $69,339.

Protection services $93,433—Public Works Canada Ottawa Ont $80,422.

Training and educational services—Public servants $383,958—Public Service Commission Ottawa Ont $108,917.

Other professional services $2,646,167—Department of Supply and Services Hull Que $332,885, Quantum Information Resources Ottawa Ont $127,825, Sharon Professional Services Ottawa Ont $152,292, Somapro Ltd Ottawa Ont $121,202.

Other services $9,071,187—Department of Supply and Services Hull Que $125,311, Workers' Compensation Boards of: Alta $959,346, BC $819,542, Man $325,776, NB $124,213, Nfld $74,196, NS $330,828, Ont $2,958,104, Que $1,233,516, Sask $298,629.

Canada Labour Relations Board $399,114

Computer services (informatic) $32,525

Legal services $143,729

Training and educational services—Public servants $17,701

Other services $205,159—International Simultaneous Translation Service Montreal Que $73,191, ISTS Verbatim Montreal Que $54,640.

Canadian Centre for Occupational Health and Safety $302,788

Computer services (informatic) $22,723

Protection services $47,197

Scientific services (including research) $20,459

Training and educational services—Non-public servants $2,630

Training and educational services—Public servants $56,478

Other professional services $115,949

Other services $37,352

NATIONAL DEFENCE $467,675,253

Department $467,675,253

DEFENCE SERVICES PROGRAM $467,675,253

Accounting services $145,870—Government of Canada—Supply and Services Canada Hull Que $140,338.

Computer services (informatic) $5,818,642—ACS Consulting Services Ltd Ottawa Ont $77,708, Atkinson Tremblay & Associates Ottawa Ont $127,200, C G Inc Ottawa Ont $67,391, Digi-Plus Inc Verdun Que $93,511, DMR and Associates Ltd Ottawa Ont $791,552, Domus Software Ottawa Ont $265,082, Drouin Painchaud Longchamps & Associés Montreal Que $148,878, Exocom Systems Corp $83,621, Federal Systems of Canada Ottawa Ont $98,253, Hartt and Page Ltd Ottawa Ont $390,248, Honeywell Ltd North York Ont $744,182, IDL Integrated Data Ltd Ottawa Ont $208,026, Intellitech Canada Ltd Ottawa Ont $146,023, Laurier Group Inc Ottawa Ont $82,490, LGS Data Processing Ottawa Ont $166,593, Protocoles Standards de Communication Ottawa Ont $311,773, S and S Software Ottawa Ont $67,255, SHL Systemhouse Ltd Ottawa Ont $374,171, Software Kinetics Ltd Stittsville Ont $78,925, Synerlogic Inc Ottawa Ont $557,529, Systems Network Inc Ottawa Ont $315,306.

Engineering services (including research) $91,818,131—Adamson & Associates Architects Toronto Ont $92,789, ADGA Ltd Ottawa Ont $1,962,129, Aircom Consultant Winnipeg Man $184,649, AMCA International Ltd Kanata Ont $50,192, AMTEK Management Inc Ottawa Ont $1,095,752, ARTEC Canada Ltd Kanata Ont $77,507, Associated Engineering Alberta Ltd Calgary Alta $94,467, Bank of America San Leandro Calif USA $163,974, BBT Geotechnical Consultants Edmonton Alta $69,653, Bell Canada Don Mills Ont $77,447, Bell Northern Research Ltd Ottawa Ont $59,142, Bemi Pye Richards Ottawa Ont $102,211, Bendix Avelex Inc Montreal Que $256,756, Bergeron Beaulieu Drouin Architects St-Jean-sur-Richelieu Que $57,647, BETA Machinery Analysis Ltd Calgary Alta $92,764, Boeing of Canada Ltd Arnprior Ont $785,572, Bombardier Inc Valcourt Que $89,739, Bond Architects & Engineers Ltd St John's Nfld $74,662, Bristol Aerospace Ltd Winnipeg Man $819,391, Bundeskasse Bei D Germany $1,004,057, Burroughs Canada North York Ont $183,089, Burroughs Memorex Inc North York Ont $59,554, Cadhamhayes Systems Inc Ottawa Ont $127,195, CAE Electronics Ltd Montreal Que $1,061,276, Canadair Ltd Montreal Que $5,454,685, Canadian Arsenals Ltd Ville Le Gardeur Que $580,434, Canadian General Electric Toronto Ont $2,310,096, Canadian Marconi Co Montreal Que $115,139, Chan Technologies Inc Kirkland Que $73,878, C J P Architects Carlbert Jackson Partner New Westminster BC $191,622, Cognos Service Inc Toronto Ont $136,618, Computertime Network Corp St Laurent Que $106,740, Cytechnics Ltd Nepean Ont $51,584, Dalla-Lana/Griffin Architects Vancouver BC $269,540, Datacap Ltd Ottawa Ont $201,473, Defence Construction (1951) Ltd Ottawa Ont $94,445, De Havilland Aircraft Co Downview Ont $301,633, Design Workshop (NB) Ltd Moncton NB $767,410, Devonshire Technical SVS Ltd Armdale NS $52,612, DEW Engineering and Development Ottawa Ont $767,467, Diemaco Inc Kitchener Ont $301,580, Digital Equipment of Canada Kanata Ont $69,605, DMR and Associates Ottawa Ont $195,192, Dolmaco Canada Inc Saint-Jean-sur-Richelieu Que $115,395, Douglas H Urquhart Architects Ltd Halifax NS $53,603, Douserv Group Inc Ottawa Ont $72,776, Dumaresq and Byrne Ltd Halifax NS $63,337, Eyretechnics Ltd Ottawa Ont $2,993,845, Fathom Oceanology Ltd Mississauga Ont $123,963, Federal Reserve Bank of New York New York NY USA $11,040,337, Ferranti Computer Systems Ltd Berkshire England $50,148, Field Aviation Calgary Alta $141,571, Fiset Miller Vinois

NATIONAL DEFENCE—*Continued*

Architects Montreal Que $109,817, Fleetway Consulting Service Ottawa Ont $590,534, Gastops Ltd Gloucester Ont $334,768, General Motors of Canada Ltd London Ont $103,200, Geocon Inc Montreal Que $51,849, George Archer Consulting Engineer Montreal Que $960,382, G F Duffus and Co Ltd Halifax NS $77,839, Giroux Vadnais Architectes St-Jean-sur-Richelieu Que $167,752, G Levett and Associates Ottawa Ont $71,749, Golder Associates (Eastern Canada) Ltd Ottawa Ont, St John's Nfld, London Ont, Halifax NS $99,066, Good Key Weedmark & Associates Ottawa Ont $180,408, Hamilton Standard Conn USA $163,088, Harris Corporation Government Support Systems Division Syosset NY USA $1,471,896, Hartt and Page Ottawa Ont $237,052, Hawker Siddeley Canada Ltd Toronto Ont $1,651,943, Honeywell Info Systems Scarborough Ont $174,532, Hovey Industries Ltd Ottawa Ont $574,921, Howard Yano Architects Vancouver BC $61,297, Hughes Aircraft Los Angeles Calif USA $193,412, Ian Martin and Associates Toronto Ont $65,317, IMP Group Ltd Dartmouth NS $2,646,762, Indal Technologies Mississauga Ont $157,392, Intelco Norval Ont $93,100, Iotek Inc Halifax NS $66,292, Irvin Industries Canada Ltd Fort Erie Ont $52,534, Johnson and Higgins Willis Faber Toronto Ont $544,611, Jones and Manning Architects Charlottetown PEI $91,667, Keen Engineering Co Ltd Vancouver BC Victoria BC $72,806, Krauss Maffei AG West Germany $615,004, Krauss Maffei Corp Rim Div Grand Rapid Mi USA $233,071, Laboratoire B-Sol (1981) Ltée Baie-Comeau Que $66,461, Lansdowne Integrated Systems Ottawa Ont $61,700, Gilles Lavigueur Architecte Montreal Que $63,450, Leigh Instruments Ltd Carleton Place Ont $128,621, Les Entreprises Locarel Inc St-Pierre-de-Sorel Que $103,493, Les Maitres d'Oeuvres Inc Chicoutimi Que $64,873, Litton Systems (Canada) Etobicoke Ont $1,729,739, Lockheed Aircraft Calif USA $1,048,196, Mann Testing Laboratories Ltd Mississauga Ont $79,020, Marshall Goldsworthy Associates Victoria BC $196,179, McDonnell Douglas Corp St-Louis Mo USA $2,957,952, McGregor-Allsop Ltd Markham Ont $92,571, MDS Aero Support Corp Boucherville Que $918,731, MIL Systems Engineering Inc Ottawa Ont $253,272, Morrison Hershfield Ltd North York Ont $62,426, M R Byrne and Associates Ltd Burlington Ont $51,082, Murray and Murray Associates Ottawa Ont $54,945, National Research Council Ottawa Ont $71,007, NATO Seasparrow Project Washington DC USA $437,709, Newfoundland Design Associates Ltd St John's Nfld $734,038, New North Consultants St John's Nfld $3,878,994, Nor Red Engineering Ltd Niagara Falls Ont $182,684, Northrop Corp Aircraft Div Hawthorn Calif USA $171,903, Northwest Industries Ltd Edmonton Alta $198,576, OCERG Nautronic Inc Maryland USA $144,673, Ogilvie and Hogg Architects Ottawa Ont $91,264, Peacock Inc Montreal Que $4,733,444, Perin-Lomax Inc Hull Que $80,892, Phillips Barratt Engineers and Architects Vancouver BC $65,289, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que $184,477, Government of Canada—Public Works Ottawa Ont $110,536, Pye and Richards Architects Ottawa Ont $355,265, Rediffusion Dartmouth NS $577,385, Reid Crowther and Partners Ltd Edmonton Alta $112,135, Jacques Roy Ltd Moncton NB $51,415, Sanders Associates Inc Ottawa Ont $149,183, Sharon Professional Services Ottawa Ont $201,544, SHM Marine International Inc Victoria BC $104,106, Shore Tilbe Henschel Irwin Peters Architects & Engineers Toronto Ont $106,416, Singer Co Silver Spring Colo USA $67,347, Software Kinetics Ltd Stittsville Ont $647,674, Solar Turbines Canada Ltd Edmonton Alta $208,276, Spar Aerospace Toronto Ont $267,593, Spectrum Engineering Corp Ltd Peterborough Ont $118,216, Spencer Environmental Management Services Ltd Edmonton Alta $61,831, Sperry Inc Winnipeg Man $114,025, Standard Aero Ltd Winnipeg Man $150,243, Government of Canada—Supply and Services Canada Ottawa Ont $88,155, Swan Wooster Engineering Co Ltd Vancouver BC $146,875, Synerlogic Inc Ottawa Ont $181,648, Systemhouse Ltd Ottawa Ont $53,888, Technican International Ltd Scarborough Ont $158,871, Tecsult Inc Montreal Que $582,099, TES Engineering Research Ltd Ottawa Ont $696,281, Thomson CSF Canada Ltd Ottawa Ont $131,870, Triton Engineering Ltd Halifax NS $76,513, UMA Engineering Ltd Winnipeg Man, Edmonton Alta, Calgary Alta $204,557, Valcom Ltd Ottawa Ont $782,982, Versatile Vickers Inc Ottawa Ont $2,208,534, Vezina Fortier & Associés Montreal Que $153,716, Wade Williams Partnership-Architects Victoria BC $145,894, Wagg & Hambleton Architects Victoria BC $81,870, Whitman Benn & Associates Halifax NS $991,091, Willis Cunliffe Tait Dalcan Victoria BC $434,210, W L Wardrop and Associates Ltd Edmonton Alta $148,041, W M Salter Architect Barrie Ont $66,990, W R Davis Engineering Ltd Ottawa Ont $75,252.

Health and welfare services $23,645,262—Bioscientia GMBH Germany $295,926, Canadian Broadcasting Corporation Montreal Que $595,519, Everett Chalmers Fredericton NB $80,953, R Bowerman Port Alberni BC $67,617, V Crawford Ottawa Ont $82,082, Criterion Pictures Corp Ltd Vancouver BC, Kingston Ont, Toronto Ont $421,291, Paul Devlin Vancouver BC $57,936, Sylvie Duchaine St Hubert Que $53,415, Dumanic Enr Beauport Que $114,713, N Evans Ottawa Ont $61,315, G W Gray Toronto Ont $97,097, Health Science Center Winnipeg Man $264,690, Hospital of: Belleville General Belleville Ont $71,688, Brandon General Brandon Man $61,394, Children's Hospital of Eastern Ontario Ottawa Ont $104,228, Dufferin Area Orangeville Ont $304,987, Foothills Calgary Alta $109,318, Grace General Winnipeg Man $56,693, Grace Maternity Halifax NS $71,996, Greater Victoria Victoria BC $214,586, Hôpital du St-Sacrement Quebec Que $57,158, James Paton Memorial Gander Nfld $72,498, Kingston General Kingston Ont $220,885, Kreiskrankenhaus Lahr Germany $72,412, Metro Calgary & Rural General Calgary Alta $199,742, Metro Edmonton Edmonton Alta $178,724, Misericordia Edmonton Alta $68,220, Oromocto Public Oromocto NB $115,536, Ottawa Civic Ottawa Ont $390,988, Ottawa General Ottawa Ont $245,431, Princess Margaret Toronto Ont $525,589, Providence Moose Jaw Sask $68,571, Red Deer Regional Red Deer Alta $74,703, Royal Alexandra Edmonton Alta $141,515, Royal Ottawa Ottawa Ont $108,328, Royal Victoria Barrie Ont $61,917, St Joseph's London Ont $73,012, St Joseph's General Comox BC $109,501, St Joseph's General North Bay Ont $55,637, Sunnybrook Toronto Ont $175,471, University of Alberta Edmonton Alta $235,701, Vancouver General Vancouver BC $87,697, Victoria General Halifax NS $218,172, Victoria Hospital Corporation London Ont $55,733, Wainwright General Wainwright Alta $87,145, Fernand C Lemire Ste-Foy Que $59,300, Leon Mazurek Medley Alta $56,122, J O'Donnell North Bay Ont $51,741, Para-Med Health Services Inc Toronto Ont $99,612, Paramount Pictures Corp Canada Toronto Ont $180,333, O T Portner Ottawa Ont $148,917, Press News Ltd Toronto Ont $54,459, E M Prest Ottawa Ont $215,075, M N Ray Toronto Ont $60,418, B Reddy Ottawa Ont $56,184, Herve Seguin Courcelette Que $77,544, Colan M Stevenson Fredericton NB $55,605, G A Thomas Ottawa Ont $77,786, Ultima Plus Scarborough Ont $55,000, Universal Films (Canada) Willowdale Ont $196,004, Jean-Paul Vezina Lorretteville Que $67,313, Warner Bros Distribution (Canada) Ltd Toronto Ont $69,476, Wilson Medical Centre Hamilton Ont $59,162.

Legal services $333,057

Protection services $29,533,074— BC Corps of Commissionaires Vancouver BC $907,828, Canadian Corps of Commissionaires Ottawa Ont $27,468,692, National Protective Service Ottawa Ont $136,457, Pinkerton's of Canada Ltd Ottawa Ont $396,270, Siba Bewachungs Germany $476,473, Twilite Security Ltd Yellowknife NWT $143,162.

Scientific services (including research) $2,432,740— ADGA Ltd Ottawa Ont $91,932, Ballistech Systems Inc St-Hubert Que

$65,313, Canada Systems Group Ltd Ottawa Ont $138,836, Ducros Meilleur Roy & Associés Ottawa Ont $114,594, Easams Ltd Surrey England $88,864, I P Sharp Associates Ltd Ottawa Ont $266,407, Oliphant Management Services Medicine Hat Alta $106,719, Pertronics Technology Inc Ottawa Ont $98,789, Prior Data Sciences Ltd Kanata Ont $221,957, S&S Software Ottawa Ont $111,187, Sharon Professional Services Ottawa Ont $217,716, SHL Systemhouse Inc Ottawa Ont $299,252, Software Kinetics Ltd Stittsville Ont $260,797, W E Thorp Associates Ltd Ottawa Ont $188,710.

Training and educational services—Non-public servants $60,938,368—Annapolis District School Board Annapolis Royal NS $203,911, Armstrong School District Armstrong BC $77,504, Assiniboine South School Board Winnipeg Man $50,626, Black Forest Officer's Mess Germany $54,041, Brandon School Division No 40 Brandon Man $113,591, Calgary Board of Education Calgary Alta $711,568, Carleton Board of Education Nepean Ont $1,306,442, City of Dartmouth Darthmouth NS $314,882, Colchester-East Hants Amalgamated School Board Truro NS $79,800, Commission des écoles de Montréal Montreal Que $124,172, Commission régionale du Golfe Sept-Îles Que $76,330, Commission scolaire: Baldwin Pointe-Claire Que $71,808, Baie des Ha! Ha! La Baie Que $1,079,438, Barraute-Senneterre Senneterre Que $99,072, De Mille Ville de Laval Que $145,539, Eastern Quebec Sillery Que $153,624, Lakeshore Beaconsvield Que $102,560, Laurentian Lachute Que $70,187, Laurenval Duvernay Laval Que $131,352, Régionale d'Aylmer Aylmer Que $124,952, Régional de Chibougamau Que $203,129, St-Jean St-Jean Que $67,437, St-Joseph Beauce Que $68,086, Saint Laurent Quebec Que $96,163, Service Ressources Financiers St-Jean Que $234,815, Coquitlam School District Coquitlam BC $92,132, County of Parkland School Board Stony Plain Alta $81,375, CSR Protestante South Shore St-Lambert Que $52,601, Deutsche Bank Germany $182,676, Dufferin-Peel Catholic School Board Mississauga Ont $68,766, Durham Board of Education Oshawa Ont $185,176, Dryden Board of Education Dryden Ont $139,662, Dryden District Separate School Board Dryden Ont $71,518, Edmonton Public School Board Edmonton Alta $191,043, Edmonton Roman Cahtolic School Board Edmonton Alta $117,203, Fredericton District Board of School Trustees Fredericton NB $153,705, Frontenac County Board of Education Kingston Ont $816,331, Frontenac-Lennox and Addington School Board Kingston Ont $126,770, Greater Victoria School District Victoria BC $93,971, Halifax County Bedford District Halifax NS $122,984, Halton Board of Education Burlington Ont $332,924, Halton Separate School Board Burlington Ont $118,004, Hasting County Board of Education Belleville Ont $740,965, Hastings Prince Edward County Board of Education Bellville Ont $176,652, Kapuskasing Board of Education Kapuskasing Ont $111,503, Kindersley School Division Stone Horse NS $83,242, Kings County District School Board Kentville NS $742,962, Lakeland Public School Bonnyville Alta $172,819, Lakeshore School Division Eriksdale Man $688,585, Langley School District Langley BC $50,254, Lethbridge School District Lethbridge Alta $96,531, London Board of Education London Ont $538,095, Medicine Hat School District Medicine Hat Alta $52,478, Metropolitan Separate School Board Toronto Ont $296,860, Moose Jaw Board of Education Moose Jaw Sask $912,413, Moose Jaw Roman Catholic School Board Moose Jaw Sask $64,932, Nanaimo School District Nanaimo BC $158,736, Nipissing Board of Education North Bay Ont $224,409, Nipissing District Separate School Board North Bay Ont $77,119, North Vancouver School District North Vancouver BC $81,332, Ontario Teachers Insurance Plan Waterloo Ont $125,608, Oromocto Board of School Trustees Oromocto NB $165,500, Ottawa Board of Education Ottawa Ont $641,843, Ottawa Separate School Board Ottawa Ont $507,293, Peel Board of Education Mississauga Ont $84,575, Perth County Board of Education Stratford Ont $89,866, Peterborough County Board of Education Peterborough Ont $69,607, Portage La Prairie School Division Portage La Prairie Man $197,531, Red Deer Public School Board Red Deer Alta $134,919, Regina School Division Regina Sask $119,848, Réseau scolaire de Chomedey Laval Des Rapides Laval Que $97,914, St Albert Protestant Separate School Board St Albert Alta $67,188, St Vital School Division Winnipeg Man $106,141, Saskatoon Board of Education Saskatoon Sask $138,402, Saskatoon East School Board Saskatoon Sask $104,993, Saskatoon Separate School Board of Education Saskatoon Sask $72,478, Shape International School Belgium $68,132, Simcoe County Board of Education Barrie Ont $120,916, Stormont Dundas and Glengarry County School Board Cornwall Ont $115,389, Sudbury Board of Education Sudbury Ont $155,770, Summerside Board of School Trustees Summerside PEI $122,730, Upsala District School Area Upsala Ont $52,697, Vancouver School District Vancouver BC $292,494, Vernon School District Vernon BC $89,825, Wabush Separate School Board Wabush Nfld $51,851, Wainwright Roman Catholic Separate School Board Wainwright Alta $98,170, Wakaw School Board Wakaw Sask $616,154, Waterloo County School Board Waterloo Ont $66,306, Welland County Separate School Board Welland Ont $51,440, Wellington County Board of Education Guelph Ont $98,137, Yukon Government Whitehorse YT $51,947.

Training and educational services—Public servants $19,915,514—Aetos International Training Group Inc Ottawa Ont $224,451, Canadair Ltd Montreal Que $258,085, Carel Inc Montreal Que $187,447, College Ahuntsic Montreal Que $96,600, Consolidated Fluid Power Lower Sackville NS $77,588, Datacap Ltd Ottawa Ont $69,270, Digital Equipment of Canada Ltd Ottawa Ont, Winnipeg Man, Halifax NS, Vancouver BC, Calgary Alta, Montreal Que $281,795, E A C Amy and Sons Ltd Ottawa Ont $527,472, Econosult Inc Montreal Que $185,184, Flight Safety International Charlotte NC USA $118,767, Highland Helicopters Richmond BC $99,592, IBM Canada Ltd Toronto Ont $66,577, Integrated Computer Systems Nepean Ont $73,458, Bill Jones Ottawa Ont $90,897, Lafleur Bosse and Assoc Bainsville Ont $70,247, Life Skill Inc Clement Port NS $62,927, Massachusetts Institute of Technology Cambridge Mass USA $57,053, Memex Inf Technologies Ltd Ottawa Ont $56,508, Okanagan Helicopter Ltd Richmond BC $104,287, Oncourse Learning Centres Inc Ottawa Ont $72,913, Pan American World Airline Miami Fla USA $167,464, Permax Management Consultants Ottawa Ont $77,382, Government of Canada—Public Service Commission Ottawa Ont $624,159, Seneca College North York Ont $143,213, Technical University of Nova Scotia Halifax NS $645,686, Turmot Inc St-Eustache Que $67,630, University of: Alberta Edmonton Alta $54,289, British Columbia Vancouver BC $73,804, Dalhousie Halifax NS $113,980, George Washington Washington DC USA $5,270,183, Manitoba Winnipeg Man $208,689, Ottawa Ottawa Ont $69,378, Queen's Kingston Ont $59,957, Toronto Toronto Ont $73,615, Western Ontario London Ont $74,078, Yourdon Canada Ottawa Ont $154,566.

Other professional services $50,810,296—AASS Aerospace Inc Downsview Ont $366,246, A/D Computing Instruments Victoria BC $95,769, ADGA System International Ltd Ottawa Ont $426,587, Advance Information Technologies Ottawa Ont $50,641, Alcrons Occupational Hygiene Ottawa Ont $100,551, Anachemia Canada Lachine Que $81,860, Analogic Corp Wakefield Mass USA $61,345, Andyne Computing Kingston Ont $161,843, Applied Microelectronic Institute Halifax NS $111,093, Asecor Ltd Manotick Ont $131,272, Atlantis Flight Research Inc Woodbridge Ont $158,304, Atomic Energy of Canada Chalk River Ont $77,434, Ballard Research Inc North Vancouver BC $125,785, Ballard Technologies Corp North Vancouver BC $229,887, Ballistech Systems Inc St-Hubert Que $654,241, Barringer Research Ltd Rexdale Ont $64,393, Barrodale Computing Services Victoria BC $414,348, Becterm Inc Levis Que $94,978, Bell Northern Research Ottawa Ont $91,846, Biokinetics & Associated Ltd Ottawa Ont $204,112, Bio

NATIONAL DEFENCE—*Continued*

Research Laboratories Ltd Senneville Que $121,294, Boeing of Canada Winnipeg Man $803,185, Bomem Inc Ville de Vanier Que $162,851, Boonton International Sales Randolph NJ USA $489,561, Bristol Aerospace Ltd Winnipeg Man $122,843, Brome Laboratories Inc Cowansville Que $78,619, CAE Electronics Ltd Montreal Que $51,459, Calmos Systems Inc Kanata Ont $168,567, Canadair Ltd Montreal Que $78,499, Canadian Astronautics Ltd Ottawa Ont $260,295, Canadian General Electric Co Ltd Rexdale Ont $85,339, Canadian Marconi Co Kanata Ont $221,549, Capital Applied Research Victoria BC $137,591, Combustion Dynamics Medicine Hat Alta $137,159, Com Dev Ltd Cambridge Ont $1,083,638, Communications Canada Ottawa Ont $5,477,394, Computing Devices Co Ottawa Ont $116,250, Conseillers en Gestion et Informatique Quebec Que $67,520, Craig O'Neil & Associates Halifax NS $80,112, Crestline Coach Ltd Saskatoon Sask $60,983, CTF Systems Inc Port Coquitlam BC $144,086, W R Davis Engineering Ltd Ottawa Ont $114,684, De Havilland Aircraft Co Downsview Ont $298,289, DMR and Associates Ltd Ottawa Ont $51,552, Domus Software Ottawa Ont $54,065, Drouin Painchaud Longchamps Quebec Que $73,715, DSMA International Inc Toronto Ont $56,392, DY-4 Systems Inc Ottawa Ont $211,905, Econotech Services Ltd New Westminster BC $75,423, Eyretechnics Ltd Ottawa Ont $227,819, Farrington Lockwood Co Ltd Ottawa Ont $365,940, Federal Reserve Bank of New York New York NY USA $432,391, Focal Marine Ltd Bedford NS $177,144, Fullerton Sherwood Engineering Ltd Mississauga Ont $171,718, G A Grant Scientific Consultants Ltd Nepean Ont $104,740, Gastops Ltd Gloucester Ont $103,676, George A May and Associates Ltd Sooke BC $53,272, Gingko Design & Comm Ltd Toronto Ont $52,030, Government of Canada—Department of Communications Ottawa Ont $804,652, Energy, Mines and Resources Ottawa Ont $86,107, Supply and Services Canada Ottawa Ont $650,201, Hawker Siddeley Canada Ltd Toronto Ont $211,098, Hermes Electronic Ltd Dartmouth NS $828,382, H G Engineering Ltd Don Mills Ont $78,200, Hewlett Packard (Canada) Ltd Edmonton Alta $123,592, High Tech Victoria BC $77,693, Honeywell Calgary Alta $311,139, Honeywell Info Systems Scarborough Ont $88,702, Horizons Technology Inc San Diego Calif USA $66,674, INRS-EAU Ste-Foy Que $97,794, Interactive Circuits and Systems Ltd Ottawa Ont $310,993, Interscience Industries Group Victoria BC $80,300, Iotek Inc Halifax NS $63,395, I P Sharp & Associates Ltd Ottawa Ont $540,837, IT & A Invers Theory and Applications Richmond BC $54,540, Jasco Research Ltd Sidney BC $60,411, Peter J Kindree Ottawa Ont $54,457, Les Associées STS Inc Westmount Que $102,270, Litton Systems (Canada) Ltd Etobicoke Ont $265,364, London Research & Development London Ont $104,295, LSI Logic Corp of Canada Calgary Alta $50,369, Lutech Inc Lafayette Calif USA $59,388, MacDonald Dettwiler Richmond BC $344,974, Maltech Research Corp Oakville Ont $140,000, Manitoba Hydro Winnipeg Man $93,302, Martec Ltd Halifax NS $376,620, MEL Defence Systems Ltd Stittsville Ont $441,692, Mining Resource Engineering Ltd Kingston Ont $369,024, Moniteq Ltd Concord Ont $259,152, Motorola Information Systems Toronto Ont $167,526, Mount Sinai Hospital Toronto Ont $59,765, MPB Technologies Inc Dorval Que $894,133, National Research Council Ottawa Ont $2,865,964, Netherlands Ship Model Basin Wageningen Netherlands $525,028, Nova Scotia Research Foundation Dartmouth NS $137,047, NTT Systems Inc Don Mills Ont $161,015, Offshore System Ltd North Vancouver BC $84,164, Ontario Research Foundation Mississauga Ont $661,887, Optech Incorporated Downsview Ont $230,665, Optotek Ltd Ottawa Ont $373,436, Pacific Microcircuits Ltd White Rock BC $133,001, Pall Canada Ltd Brockville Ont $201,352, Peat Marwick and Partners Management Consultants Ottawa Ont $66,534, Pertronics Technology Inc Ottawa Ont $117,937, Philip A Lapp Ltd Toronto Ont $102,295, Pratt & Whitney Canada Inc Longueuil Que $57,516, Prior Data Science Ltd Kanata Ont $332,280, Purolator Courier Ltd Ottawa Ont $911,780, Pylon Electronic Development Co Ltd Ottawa Ont $72,614, Quandra Logic Tech Inc Vancouver BC $169,509, Research & Productivity Council Fredericton NB $79,264, Roy Ball & Associates Ottawa Ont $86,531, RSI Robotic Systems Sidney BC $174,248, S & J Engineering Inc Scarborough Ont $149,256, Saskatchewan Research Saskatoon Sask $68,005, Sciencetek Inc Beauport Que $160,699, Scintrex Ltd Concord Ont $76,608, Siltronics Ltd Kanata Ont $146,741, Skeye Industries Inc Salmon Arm BC $74,968, Software Kinetic Ltd Stittsville Ont $119,130, Somapro Ltee Montreal Que $55,029, Spar Aerospace Ltd Toronto Ont $825,558, Sparton of Canada Ltd London Ont $772,131, Synerlogic Inc Ottawa Ont $643,482, Technical University of Nova Scotia Halifax NS $147,699, Techno Scientific Inc Woodbridge Ont $140,577, Tektrend International Inc Lachute Que $54,823, Telemus Electronic Systems Inc Nepean Ont $679,717, The Job Farm Ottawa Ont $74,050, Toronto Western Hospital Toronto Ont $66,098, Tridex Systems Inc Nepean Ont $82,208, Unicef West Hill Ont $229,915, Uniroyal Ltd Guelph Ont $50,865, University of: British Columbia Vancouver BC $287,888, Calgary Calgary Alta $82,905, Carleton Ottawa Ont $354,297, Concordia Montreal Que $210,688, Dalhousie Halifax NS $117,706, Laval Ste-Foy Que $259,450, McGill Montreal Que $508,457, Manitoba Winnipeg Man $98,659, McMaster Hamilton Ont $435,931, Ottawa Ottawa Ont $664,793, Queen's Kingston Ont $913,455, Saskatchewan Saskatoon Sask $92,813, Sherbrooke Sherbrooke Que $148,624, Toronto Toronto Ont $1,042,791, Waterloo Waterloo Ont $204,380, Western Ontario London Ont $100,978, Windsor Windsor Ont $203,582, York Downsview Ont $217,889, Varian Canada Georgetown Ont $114,897, Welding Institute of Canada Oakville Ont $71,800, Wellesley Hospital Toronto Ont $82,589.

Other services $182,284,299—Air Cadet League Ottawa Ont $462,551, Allgemeine Ortskrankenkasse Germany $258,260, Allied Maintenance Service Division Scarborough Ont $80,113, Alphatext Ltd Ottawa Ont $161,344, Altec Ltd Medicine Hat Alta $531,059, Atmospheric Environment Services Downsview Ont $8,206,980, Bagnells Launderers Truro NS $55,813, Bale Holliday Waste Disposal North Bay Ont $81,187, Base Fund CFB Suffield Ralston Alta $105,884, Beaver Foods Ltd Fredericton NB $315,698, Beaver Food Services Edmonton Alta $249,588, Bee Clean Co of Canada Edmonton Alta $447,513, Boaden Catering Ltd Mississauga Ont $257,325, Boatel Remote Site Feeding Ltd Richmond BC $153,198, Bradson Personnel Ottawa Ont $111,649, Bridgewater Laundry & Dry Cleaners Bridgewater NS $75,862, Brighton Laundry Toronto Ont $295,456, Browning-Ferris Industries Victoria BC, Medicine Hat Alta, Dartmouth NS $540,706, Buanderie Arvida Ltée Jonquière Que $185,717, Burzer Germany $89,104, Cal Van Canus Catering Ltd Vancouver BC $868,593, Canada Catering Toronto Ont $303,192, Canada Systems Group Ltd Ottawa Ont $585,155, Canadian Commercial Corporation Ottawa Ont $70,305, Canadian Forces Exchange Germany $89,981, Canadian Linen Supply Regina Sask $63,929, Carpet Masters Inc Alliston Ont $143,757, Cartwright Cleaners Weston Ont $57,151, Charlotte Laundry St Andrews NB $113,885, Chermont Holdings Princeton BC $66,774, Clyde Shipping Tugs Ltd Greenock Pa USA $51,465, Collins Bay Institution Kingston Ont $61,217, Commercial Towel and Linen Supply Co Victoria BC $172,793, Commission scolaire de Chicoutimi Chicoutimi Que $180,487, Communications Canada Ottawa Ont $1,663,836, Concorde Maintenance Ltd Toronto Ont $145,901, Control Data Canada Ltd Mississauga Ont $167,610, Corp du Mont St-Sacrement Village Valcartier Que $225,304, Corp Mont-Benilde Ste-Angèle-de-Laval Que $465,526, Corporation Workwear Quebec Quebec Que $18,273,791, Courtesy Disposal Inc Mississauga Ont $104,846, Crystal Building Services Etobicoke Ont $82,171, Dalmar Foods Ltd Toronto Ont $843,565, Digital Equipment of Canada Ottawa Ont $243,884, Domaine de la Jeunesse Inc

NATIONAL DEFENCE—*Concluded*

Jonquière Que $316,670, D R E P Social Activities Association Victoria BC $60,734, Miki Dunphy Douglas Man $74,102, Fabric Care Cleaners and Associates Ltd Edmonton Alta $218,505, Fairbairn Executive Services Ltd Ottawa Ont $52,776, Fair Disposals Ltd Sardis BC $89,431, Federal Reserve Bank of New York New York NY USA $690,228, Fortier Associates International Nisku Alta $326,685, Gen Tec Inc Ste-Foy Que $50,000, Government of Canada—Canada Mortgage and Housing Corp Ottawa Ont $61,170, Department of Communications Ottawa Ont $224,868, External Affairs Canada Ottawa Ont $133,635, Public Works Canada Ottawa Ont $376,915, Supply and Services Canada Ottawa Ont $68,128,412, Groom & Able Building Maintenance Aldergrove BC $63,359, Groupe Admari Inc Quebec Que $407,011, Guay Transport Inc St-Blaise Que $75,603, International Tele Film Interprises Toronto Ont $74,817, Joannes Dry Cleaners Humbolt Sask $872,127, Kelly Services Ltd Toronto Ont $81,671, Lacey Garbage Disposal Courtney BC $118,611, Laidlaw Waste System Ltd Kitchener Ont, Edmonton Alta, Winnipeg Man $570,853, Landratsamt Ortenaukreis Germany $218,320, Les Buanderies Dextraze Inc Granby Que $196,572, Les Nettoyeurs Extra Granby Que $57,997, Ligue Navale de Cap-Chat Cap-Chat Que $574,891, Maintenance Eureka Ltée Thetford Mines Que $197,104, Maritime Sanitation Services Ltd Moncton NB $240,112, Matiowski Management Ltd Gimli Man $306,133, Micromedia Ltd Toronto Ont $343,700, Mittelbadisch Muellabfuhr Germany $654,239, Modern Building Cleaning Halifax NS, Fredericton NB, Winnipeg Man $1,485,708, Modern Cleaners & Launderers Ltd Toronto Ont $56,209, Moonlight Building Maintenance Ltd Richmond BC $192,572, Muell Transport Haag GMBH Germany $402,371, Nelsons Linen & Industrial Supply Vancouver BC $107,500, Nettoyeur Shefford Inc Granby Que $50,399, Network Personnel Inc Ottawa Ont $74,814, Northmount Food Services Ltd Vancouver BC $57,631, Ocean Disposal Ltd Sidney BC $55,093, Ottawa Personnel Consultants Ottawa Ont $61,186, Pacific Coast Cleaners Courtenay BC $85,786, P Ferland Teinturier Enr Quebec Que $307,304, Parsons Cleaners Belleville Ont $95,603, Paul Pollack Personnel Ltd Ottawa Ont $204,586, Perth Services Ltd Winnipeg Man, Brandon Man, Kenora Ont, Thunder Bay Ont, $262,920, Point Gebaudere Germany $254,746, Precision Processing Ottawa Ont $63,744, Printz Faerberei Germany $344,133, Queen's University Kingston Ont $146,305, Queloz & Associates Inc Ancienne Lorette Que $156,152, Quinte Sanitation Services Ltd Belleville Ont $202,369, Royal Canadian Flying Clubs Ottawa Ont $225,879, Sani Building Maintenance Ltd Edmonton Alta $54,342, Sani John Inc Stonehouse Que $65,289, Service Sanitaire Champlain Ste-Foy Que $175,158, Service Sanitaire Saguenay Enr Jonquière Que $66,981, Services Alimentaires CUC Montreal Que $451,809, Services Sound and Vision Corp Bucks England $63,198, Sheppards Laundry & Dry Cleaners Happy Valley Labrador $61,575, Somapro Ltée Montreal Que $98,589, S P I Consultants Ottawa Ont $75,707, Stacey Personnel Ottawa Ont $80,722, Standortkasse Sigmaringen Germany $222,784, Terod Enterprises Deep River Ont $80,954, Sussex Informatics Ottawa Ont $197,693, Technican International Support Services Ottawa Ont $92,957, Temporarily Yours Philark Halifax NS $101,286, T E S Contract Services Inc Ottawa Ont $77,317, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $118,902, The Job Farm Ottawa Ont $53,456, Tricil Ltd Kingston Ont, Sarnia Ont, Regina Sask $238,868, TSC Computer Ltd Scarborough Ont $55,193, Upper Valley Disposal Pembroke Ont $178,909, Utlas Inc Toronto Ont $114,752, Valcom Ltd Ottawa Ont $87,294, Valley Caterers Arnprior Ont $204,879, Wendy's Reliable Ltd Halifax NS $175,413, White Star Laundry Summerside PEI $70,639, Work Wear Corp of Canada Toronto Ont $139,581, York University North York Ont $264,991.

NATIONAL HEALTH AND WELFARE
$101,905,798

Department $101,651,980

DEPARTMENTAL ADMINISTRATION PROGRAM $2,706,848

Accounting services $18,775

Computer services (informatic) $61,061

Protection services $182,452—Canadian Corps of Commissionaires Ottawa Ont $177,089.

Training and educational services—Public servants $140,834—Public Service Commission Ottawa Ont $59,231.

Other professional services $1,599,150—Government of Canada—Statistics Canada Ottawa Ont $190,865, Institute for Research on Public Policy Ottawa Ont $98,700, Resomax Management Inc Ottawa Ont $74,200.

Other services $704,576—Government of Canada—Supply and Services Canada Ottawa Ont $217,500.

HEALTH SERVICES AND PROMOTION PROGRAM $3,200,441

Accounting services $112,105—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $110.505.

Computer services (informatic) $44,238

Engineering services (including research) $1,895

Health and welfare services $716

Scientific services (including research) $2,241,745—Building Diagnostics Inc Montreal Que $56,937, Canyltec Ottawa Ont $61,695, Consumer Research Services Montreal Que $62,366, Continental Public Relations Ltd Toronto Ont $74,725, Government of Canada—Statistics Canada Ottawa Ont $125,400, Supply and Services/Canadian Government Film and Video Centre Ottawa Ont $204,914, Intertask Ltd Ottawa Ont $53,000, Manifest Communications Ltd Toronto Ont $115,577, J P Nicholson Ottawa Ont $235,205, Wilson Young and Associates Ottawa Ont $137,613.

Training and educational services—Public servants $40,722

Other professional services $123,765—AMS Management Systems Canada Inc Ottawa Ont $99,818.

Other services $635,255—Government of Canada—Supply and Services Ottawa Ont $275,414.

SOCIAL SERVICES PROGRAM $2,017,651

Accounting services $794,585—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $780,736.

Computer services (informatic) $18,059

Health and welfare services $130

Training and educational services—Public servants $12,356

Other professional services $604,611—SNI Systems Network Inc Ottawa Ont $132,600, AMS Management Systems Canada Inc Ottawa Ont $80,750, SRI Canada Ltd Ottawa Ont $162,650, SHL Systemhouse Inc Ottawa Ont $53,800.

NATIONAL HEALTH AND WELFARE—*Continued*

Other services $587,910—Government of Canada—National Film Board Ottawa Ont $63,698, Supply and Services/Canadian Government Film and Video Centre Ottawa Ont $164,668, Canada Systems Group Ltd Ottawa Ont $259,505.

MEDICAL SERVICES PROGRAM $71,855,044

Accounting services $813,309—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $170,000, Government of the Northwest Territories Yellowknife NWT $435,636, Manitoba Health Organization Winnipeg Man $182,041.

Computer services (informatic) $406,926—Control Data Canada Ltd Mississauga Ont $137,660, Synerlogic Inc Ottawa Ont $62,782.

Engineering services (including research) $390

Health and welfare services $62,247,853—Alberta Hospital Edmonton Edmonton Alta $646,403, Alberta Hospitals and Medical Care Edmonton Alta $4,787,336, J Alexander Edmonton Alta $55,153, Allen's Enterprises Ltd Inuvik NWT $118,611, B Ashley Fort Nelson BC $61,486, Associated Radiologists Edmonton Alta $79,861, K Baffoe The Pas Man $97,514, Baker Memorial Centre Calgary Alta $69,890, D Bourne St Albert Alta $117,665, J Boyko Ste-Rose-du-Lac Man $63,542, I Bruce Winnipeg Man $70,668, Cameron Dental Clinic Yellowknife NWT $310,758, L Cardinal Cornwall Ont $77,376, Cariboo Memorial Hospital Williams Lake BC $53,108, P Cassidy Lillooet BC $67,988, J Cheever Wetaskiwin Alta $107,480, G Chilibeck Duncan BC $64,655, R Chrusch Powerview Man $94,116, E Church Meadow Lake Sask $55,274, Clark Dental Clinic Inuvik NWT $297,545, C Constabel Williams Lake BC $78,715, Cowichan District Hospital Duncan BC $57,554, D Crane Caledonia Ont $163,906, H Cross Winnipeg Man $61,482, M Crozier Flin Flon Man $65,860, D Czerniecki Williams Lake BC $62,079, R Czyz High Prairie Alta $66,818, B Danylchuck Fort Frances Ont $91,355, R Diamond Winnipeg Man $78,029, B Dickson Burns Lake BC $54,090, Delta House Inuvik NWT $134,820, Direct Dental Services Inuvik NWT $142,559, B Duncan Ohsweken Ont $109,458, E Enns Kamloops BC $57,325, D Gaudes Winnipeg Man $70,840, B Goldberg Lillooet BC $62,982, A Gottschling Prince Rupert BC $64,191, Government of the Northwest Territories Yellowknife NWT $588,206, Greater Victoria General Hospital Victoria BC $65,115, H Griesbach Fort MacLeod Alta $60,952, Hay River Dental Clinic Hay River NWT $431,864, Health Education Centre Bella Coola BC $138,416, Health Sciences Centre Winnipeg Man $147,877, A Hokhold Fort St James BC $246,683, Hospital for Sick Children Toronto Ont $313,953, G Houston Waglisla BC $145,917, HTB Management Services Hay River NWT $272,128, Inuvik Dental Clinic Inuvik NWT $112,153, D Kalra Vancouver BC $75,693, S King Winnipeg Man $160,408, Klondike Dental Clinic Whitehorse YT $232,301, W Korzinowski Norman Wells NWT $67,874, L Lanteigne Moncton NB $68,361, R Larson Cardston Alta $86,165, L Louie Prince Rupert BC $107,088, A MacLeod Sydney NS $74,261, Marsh and McLennan Ltd Toronto Ont $219,159, C McConnell St Paul Alta $54,800, Medical Services Plan of BC Victoria BC $4,415,206, Merck Frost Canada Ltd Dorval Que $204,960, Metropolitan Dental Group Winnipeg Man $63,542, C Meyers Prince Albert Sask $64,087, Michener Centre Red Deer Alta $736,511, L Miller Grenfell Sask $70,504, Mills Memorial Hospital Terrace BC $67,997, T Mokelby Prince Albert Sask $79,910, Montreal Children's Hospital Montreal Que $52,456, R Myers Meadow Lake Sask $108,224, D Neal Sidney BC $55,918, Nengayni Treatment Centre 150 Mile House BC $60,234, Northwestern Health and Social Services High Level Alta $62,345, R Nowak Winnipeg Man $68,678, W Olson Cardston Alta $132,349, Ontario Dental Association Toronto Ont $173,295, V O'Reilly Wikwemikong Ont $50,407, Opti-Mark Optical Services Ltd St Paul Alta $53,320, Parson's Air Service Flin Flon Man $51,973, Peace Air Ltd Peace River Alta $121,178, J Philip Duncan BC $61,695, P Poon Winnipeg Man $54,020, O Powell Terrace BC $72,368, Prince George Regional Hospital Prince George BC $60,744, Prince Rupert Regional Hospital Prince Rupert BC $78,311, F Pyde Prince Rupert BC $143,533, I Radeka Winnipeg Man $121,080, J Radue Spiritwood Sask $140,062, A Roth Wetaskiwin Alta $52,842, Royal Inland Hospital Kamloops BC $65,577, R Ruzicka Victoria BC $123,187, St John Ambulance Yellowknife NWT $92,656, Saskatchewan Health Regina Sask $727,964, C Shaw Perth NB $55,279, R Sims Chilliwack BC $64,750, Stanton Yellowknife Hospital Yellowknife NWT $218,078, M Steed Pincher Creek Alta $68,564, M Sullivan Edmonton Alta $58,027, R Taillon Calgary Alta $74,453, P Tataryn Saskatoon Sask $79,691, R Thomas Halifax NS $58,445, T Tomlinson Prince Albert Sask $63,229, R Tratch Wetaskiwin Alta $62,319, K Trefz Lacombe Alta $67,730, Universities: Alberta Edmonton Alta $387,813, Manitoba Winnipeg Man $3,668,777, Queen's Kingston Ont $892,927, Saskatchewan Saskatoon Sask $503,146, Toronto Toronto Ont $2,266,466, Western Ontario London Ont $161,117, University of Minnesota Hospital Minneapolis Minn USA $150,159, Vancouver General Hospital Vancouver BC $64,524, A Visarra Winnipeg Man $63,808, M Vodrey Winnipeg Man $58,156, L Vos Brantford Ont $67,919, K Walters Vancouver BC $148,637, K Wan Vancouver BC $58,052, A Wang Duncan BC $68,177, Water's Dental Laboratory Ltd Regina Sask $59,738, M White Fort Qu'Appelle Sask $63,229, Whitehorse Dental Clinic Whitehorse YT $153,588, R Weibe Chilliwack BC $91,963, R Wilson Masset BC $106,575, Wrinch Memorial Hospital Hazelton BC $160,866, Yellowknife Dental Clinic Yellowknife NWT $296,174, J Zucchiatti Terrace BC $107,341.

Legal services $2,023

Protection services $453,511—Northside Security Ltd Winnipeg Man $113,750, Ralson Construction Ltd North Bay Ont $224,242.

Scientific services (including research) $18,239

Training and educational services—Public servants $824,367—Dalhousie University Halifax NS $301,683.

Other professional services $937,381—Canadian Public Health Association Ottawa Ont $97,111.

Other services $6,151,045— Canada Catering Company Toronto Ont $779,729, Government of Canada—Department of Supply and Services Ottawa Ont $1,033,809, Government of the Northwest Territories Yellowknife NWT $225,778, Inuvik Laudry and Drycleaning Ltd Inuvik NWT $105,081, Ralson Construction Ltd North Bay Ont $718,806, VS Services Ltd Toronto Ont $460,973.

HEALTH PROTECTION PROGRAM $15,784,991

Computer services (informatic) $232,329

Engineering services (including research) $321,372—Government of Canada—Public Works Canada Ottawa Ont $202,068, Rowan William Davies and Irwin Inc Guelph Ont $97,118.

Health and welfare services $7,721

Legal services $8,912,116—Aylward Morris and Pittman St John's Nfld $89,285, Baker Newby and Co Chilliwack BC $103,418, Barlow Sperry and Bell Trail BC $51,578, L Boulais St-Jean-sur-Richelieu Que $61,461, Bourne and Lyall Vancouver BC $55,636, I B Gowan Mississauga Ont $123,104, Crampton Brown and Arndt Terrace BC $107,333, R G Debou Vancouver BC $69,412, Doig Bailey McLean Greenbank and Murdoch Burnaby BC $80,196, P H Ennis Hamilton Ont $71,128, Fortier Leblanc and Poulson Sudbury Ont $51,548, Fowler Rose and Pike St John's Nfld $148,852, Gordon Smith and McCrimmon Medicine Hat Alta $66,206, Goult

NATIONAL HEALTH AND WELFARE—*Concluded*

McElmoyle and McKinnon Victoria BC $119,877, Harris Campbell Threlfall and O'Neill Burnaby BC $71,839, Heather Sadler and Jenkins Prince George BC $66,881, J D Humphreys Oshawa Ont $56,801, R W Jacobs Surrey BC $57,550, Jones Emery and MacDonald Victoria BC $344,326, I F Kaatz Kamloops BC $133,312, Kinsman and Co Penticton BC $242,129, MacCallum Douglas and McIntyre Langley BC $89,527, Morin et Roy St-Georges-de-Beauce Que $60,422, Mousseau Law Firm Windsor Ont $89,753, Murray and Courtis Thunder Bay Ont $191,342, Nundal Cheerington Easingwood and Kearl Fort Langley BC $78,542, Palmer O'Connell Léger and Co Saint John NB $79,981, Parlee and McLaws Edmonton Alta $58,538, D Pickering St Catharines Ont $57,675, Ramsay Thompson and Lampman Nanaimo BC $90,128, Rendek Kaufman and Embury Regina Sask $58,840, Riopelle Chornyj and Carr Timmins Ont $50,161, Rodnunsky and Co Grande Prairie Alta $90,852, Scales Jenkins and McQuaid Charlottetown PEI $117,076, Schnell Lawrence MacSween and Hardy Red Deer Alta $77,192, Schwartz and Goulding Grand Falls Nfld $72,149, Scott and Smith Calgary Alta $83,830, Shirkey Ottenbreit and McIntyre Regina Sask $84,810, Stewart and Esten Barrie Ont $61,312, Tinker Kueng and Co Kelowna BC $51,043, Walsh and Young Calgary Alta $469,092, W C West Hamilton Ont $83,585, D H Whitson Victoria BC $52,492, M F Woolcott Waterloo Ont $71,462, Woolliams Korman Moore and Wittman Calgary Alta $65,470.

Protection services $544,971—Canadian Corps of Commissionaires: Montreal Que $76,965, Ottawa Ont $327,831, (Paid $342,512, recovered $2,542 from Atomic Energy Control Board, $3,012, from Energy, Mines and Resources, $1,560, from Labour Canada and $7,567 from National Research Council) and Toronto Ont $99,102.

Scientific services (including research) $3,399,138—Barringer Magenta Rexdale Ont $58,489, Concord Scientific Downsview Ont $367,116, Institut Armand Frappier Laval Que $69,945, Labstat Incorporated Kitchener Ont $219,611, P B Little Belwood Ont $57,375, Mann Testing Laboratories Ltd Mississauga Ont $72,140 (Paid $92,140 recovered $20,000 from Energy, Mines and Resources), Natural Sciences and Engineering Research Council Ottawa Ont $228,415, Ontario Research Foundation Mississauga Ont $59,409, Government of Canada—Statistics Canada Ottawa Ont $155,500, Universities: Alberta Edmonton Alta $87,382, British Columbia Vancouver BC $59,589, Harvard Boston Ma USA $217,755, Ottawa Ottawa Ont $59,395, Simon Fraser Burnaby BC $63,516, Toronto Toronto Ont $50,246 and Waterloo Waterloo Ont $143,660.

Training and educational services—Public servants $192,099

Other professional services $229,393

Other services $1,945,852—Barbara Personnel Ottawa Ont $53,534, Canada Systems Group Ottawa Ont $547,716, Government of Canada—Supply and Services Ottawa Ont $475,875, Technical Overload Ottawa Ont $65,072.

INCOME SECURITY PROGRAM $4,044,472

Computer services (informatic) $2,028,777—Government of Canada—Supply and Services Hull Que $1,738,388, Polaris Toronto Ont $64,800, Systems Network Inc Ottawa Ont $168,059.

Health and welfare services $627,645—Workers' Compensation Board Toronto Ont $50,960.

Legal services $33,303

Protection services $73,188—Canadian Corps of Commissionaires Quebec Que $73,188.

Training and educational services—Public servants $105,705

Other professional services $504,991—Children's Hospital of Eastern Ontario Ottawa Ont $86,125, Government of Canada—Statistics Canada Ottawa Ont $70,000, Treasury Board Secretariat Ottawa Ont $72,828, Ultracom Consulting Services Ltd Ottawa Ont $69,200.

Other services $670,863—Government of Canada—Supply and Services Hull Que $452,497.

FITNESS AND AMATEUR SPORT PROGRAM $1,265,469

Accounting services $91,000—Deloitte Haskins and Sells Ottawa Ont $71,000.

Computer services (informatic) $134,975—Systems Network Inc Ottawa Ont $103,600.

Legal services $77,244

Protection services $4,030

Training and educational services—Public servants $23,695

Other professional services $230,798

Other services $703,727—Government of Canada—Supply and Services Hull Que $91,224, Department of National Defence Ottawa Ont $100,000.

XV OLYMPIC WINTER GAMES PROGRAM $777,064

Accounting services $9,350

Legal services $33,787

Training and educational services—Public servants $505

Other professional services $341,843—Palmer Jarvis and Associates Calgary Alta $93,500.

Other services $391,579—Government of Canada—Department of Supply and Services Ottawa Ont $217,500.

Medical Research Council $253,818

Protection services $4,353

Training and educational services—Public servants $2,422

Other professional services $153,822—The Association of Canadian Medical Colleges Ottawa Ont $94,900.

Other services $93,221

NATIONAL REVENUE $37,530,630

Customs and Excise $20,430,261

Computer services (informatic) $34,300

Engineering services (including research) $406,882—Canada Post Corporation Ottawa Ont $208,667, Public Works Canada Hull Que $136,359.

Health and welfare services $163,941—C F Consultants Montreal Que $156,318.

Legal services $239,769

Protection services $1,127,778—Canadian Corps of Commissionaires Montreal Que $650,517, Mohawk Council of Akwesasne Cornwall Ont $242,328, National Protective Service Company Ltd Ottawa Ont $147,012, Pinkerton's of Canada Ltd Ottawa Ont $58,693.

NATIONAL REVENUE—*Concluded*

Scientific services (including research) $71,281

Training and educational services—Non-public servants $4,182

Training and educational services—Public servants $898,184—Centre des Langues Feuille d'érable Limitée Ottawa Ont $294,880, Public Service Commission Ottawa Ont $101,799.

Other professional services $1,031,632—Coopers and Lybrand Consulting Group Ottawa Ont $249,940, Supply and Services Canada Ottawa Ont $152,435, Touche Ross Management Consultants Ottawa Ont $311,980.

Other services $16,452,312—Accutech Computer Systems Ltd Ottawa Ont $74,028, Alphatext Ltd Toronto Ont $323,754, Arthur Andersen and Company Ottawa Ont $249,483, Automation Centre of Ottawa Ltd Ottawa Ont $86,500, Canada Post Corporation Ottawa Ont $300,053, Canada Systems Group Ltd Ottawa Ont $138,733, C G I Incorporated Ottawa Ont $1,292,498, Crawley and McCraken Company Ltd Montreal Que $310,433, Crowntek Communications Inc Willowdale Ont $1,559,745, Datacap Ltd Ottawa Ont $165,456, Datagat Inc Gatineau Que $72,411, Department of Regional Industrial Expansion Ottawa Ont $159,531, Federal Systems of Canada Ottawa Ont $485,496, Hartt and Page Ltd Ottawa Ont $1,053,828, Honeywell Ltd North York Ont $296,002, H S T Information Systems Ltd Ottawa Ont $649,569, Indigo Software Ltd Ottawa Ont $133,502, Integrated Data Ltd Ottawa Ont $77,567, Iota Consulting Ltd Ottawa Ont $389,978, I S G Consultants Ltd Ottawa Ont $81,755, Lemmex and Associates Ltd Ottawa Ont $130,520, Maxima Computer Management Consultants Ltd Ottawa Ont $221,442, Network Personnel Inc Ottawa Ont $78,478, Newven Consulting Group Inc Ottawa Ont $62,552, Nortak Software Ltd Ottawa Ont $132,480, Ourscan Group Inc Ottawa Ont $77,010, Polaris Computer Systems Ltd Toronto Ont $780,553, Protocols Standards and Communication Inc Ottawa Ont $89,875, Public Works Canada Ottawa Ont $290,987, Q L Systems Ltd Kingston Ont $367,000, Quantum Information Resources Ltd Ottawa Ont $528,626, RCA Metrosystem Inc Ottawa Ont $80,154, Sharon Professional Services Ottawa Ont $264,602, Silico Computer Systems Ltd Nepean Ont $438,666, Software Kinetics Ltd Stittsville Ont $114,282, S P I Consultants Ottawa Ont $85,824, Staffing Consultants (Ottawa) Ltd Ottawa Ont $52,228, Supply and Services Canada Ottawa Ont $935,094, Synerlogic Inc Ottawa Ont $342,294, Systematix Ltd Ottawa Ont $164,702, Systemhouse Inc Ottawa Ont $422,196, Systems Network Inc Ottawa Ont $453,766, Temporarily Yours Toronto Ont $61,546, The 500 Selection Services Ottawa Ont $60,970, Ultracom Consulting Services Ltd Ottawa Ont $323,212, Veritaag Technology House Inc Ottawa Ont $292,307.

Taxation $17,100,369

Accounting services $57,226

Computer services (informatic) $280

Engineering services (including research) $10,344

Health and welfare services $389,439

Legal services $1,321,868—Clarkson Gordon Inc Halifax NS $61,249, Department of Justice Ottawa Ont $180,864, Harrison Elwood London Ont $60,954, Kitchenware Stainless Steel Co Ltd Toronto Ont $78,139, Ogilvy Renault Montreal Que $60,233.

Protection services $3,692,842—BC Corps of Commissionaires Vancouver BC $383,526, Canadian Corps of Commissionaires Quebec Que $175,951, Montreal Que $422,889, Toronto Ont $195,609, Winnipeg Man $319,812, Ste-Foy Que $293,153, St John's Nfld $211,449, Jonquière Que $262,356, Sudbury Ont $320,286, National Protective Service Co Ltd Ottawa Ont $259,876, Pinkerton's of Canada Ltd Ottawa Ont $414,977.

Training and educational services—Public servants $1,143,635—Public Service Commission Ottawa Ont $163,179.

Other professional services $3,338,187—Amdahl Ltd Toronto Ont $63,000, Environics Research Group Ltd Toronto Ont $51,403, Fountain Technical Services Ottawa Ont $52,915, Information Systems Group Consultants Ltd Ottawa Ont $130,674, Renaissance Business Association Ottawa Ont $56,938, SHL Systemhouse Inc Ottawa Ont $58,097, Silico Computer Systems Ltd Ottawa Ont $83,367, SNI Systems Network Inc Ottawa Ont $341,476, Supply and Services Canada Ottawa Ont $165,391, TM Thomson and Associates Ltd Victoria BC $79,511.

Other services $7,146,548—Beacon Services Coquitlam BC $60,499, Canada Employment and Immigration Commission Ottawa Ont $2,740,000, Canada Post Corp Ottawa Ont $362,998, Crowntek Communications Inc Willowdale Ont $322,608, Harrington Marketing Ltd Ottawa Ont $83,844, SPL Messenger Inc Hull Que $52,690, Suply and Services Canada Ottawa Ont $1,727,110, The Canadian Bankers Association Toronto Ont $59,157.

PARLIAMENT $6,113,054

The Senate $1,068,706

Training and educational services—Non-public servants $23,885

Training and educational services—Public servants $12,613

Other professional services $731,266—C G Management Ottawa Ont $73,582, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $260,700, Sperry Inc Ottawa Ont $51,374, P Pageau Gatineau Que $69,600.

Other services $300,942—Parliamentary Restaurant Ottawa Ont $51,830.

House of Commons $4,443,659

Accounting services $4,972

Computer services (informatic) $164,218—SHL Systemhouse Inc Ottawa Ont $119,893.

Legal services $42,217

Protection services $29,811

Training and educational services—Public servants $443,352—Caron School of Languages Ltd Ottawa Ont $80,602.

Other professional services $2,828,954—Dean Clay Associates Kanata Ont $53,797, David Cuthbertson Ottawa Ont $60,000, Robert W Harris Oakville Ont $74,550, Peter B Ohrt Consultants Inc Bromont Que $61,887, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $398,943.

Other services $930,135—Bradson Personnel Services Ottawa Ont $131,270, Network Personnel Inc Ottawa Ont $131,657, Parliamentary Restaurant Ottawa Ont $145,248.

Library of Parliament $600,689

Accounting services $18,000

Training and educational services—Public servants $18,551

Other professional services $49,610

Other services $514,528—National Library of Canada Ottawa Ont $184,990.

PRIVY COUNCIL $12,672,052

Department $7,618,757

PRIVY COUNCIL PROGRAM $4,423,002

Accounting services $1,605

Computer services (informatic) $1,555,971—ACS Group Ltd (The) Ottawa Ont $186,709, Exocom Systems Corp Ottawa Ont $104,851, HST Information Systems Ltd Ottawa Ont $156,950, Information Systems Group Consultants Ltd Ottawa Ont $100,665, Iota Consulting Ltd Ottawa Ont $207,170, Loecus Informatics Inc Ottawa Ont $134,598.

Legal services $60,662

Protection services $619,413—Canadian Corps of Commissionaires Ottawa Ont $608,636.

Training and educational services—Public servants $139,470

Other professional services $540,023

Other services $1,505,858—Ottawa Personnel Consultants Ottawa Ont $115,205.

COMMISSION OF INQUIRY CONCERNING CERTAIN MATTERS ASSOCIATED WITH THE WESTBANK INDIAN BAND $360,111

Accounting services $66,321

Legal services $171,207—JF Rowan Vancouver BC $117,354.

Training and educational services—Public servants $450

Other professional services $57,375

Other services $64,758

COMMISSION OF INQUIRY INTO THE FACTS OF ALLEGATIONS OF CONFLICT OF INTEREST CONCERNING THE HONOURABLE SINCLAIR M STEVENS $1,575,517

Computer services (informatic) $8,300

Legal services $846,653—Gowling and Henderson Toronto Ont $236,125, Ruby and Edward Toronto Ont $238,171, Scott and Aylen Ottawa Ont $326,213.

Protection services $23,829

Training and educational services—Public servants $900

Other professional services $568,857—Peat Marwick Mitchell and Co Toronto Ont $398,265.

Other services $126,978

COMMISSION OF INQUIRY ON CERTAIN BANKING OPERATIONS $330,571

Accounting services $14,235

Legal services $205,442—Stickman Elliot Toronto Ont $111,963.

Other professional services $72,426

Other services $38,468

COMMISSION OF INQUIRY ON WAR CRIMINALS $912,678

Legal services $497,874—McMaster Meighen Toronto Ont $109,313, Ogilvy Renault Montreal Que $126,126.

Protection services $75,768

Other professional services $77,711

Other services $261,325

ROYAL COMMISSION ON THE "OCEAN RANGER" MARINE DISASTER $2,084

Accounting services $2,084

ROYAL COMMISSION ON THE ECONOMIC UNION AND DEVELOPMENT PROSPECTS FOR CANADA $14,794

Other professional services $1,955

Other services $12,839

Canadian Intergovernmental Conference Secretariat $695,633

Protection services $49,645

Training and educational services—Public servants $6,608

Other professional services $107,238—International Simultaneous Translation Service Montreal Que $52,856.

Other services $532,142—Government of Newfoundland and Labrador St John's Nfld $84,958.

Chief Electoral Officer $925,433

Accounting services $13,118

Legal services $91,801

Protection services $7,320

Training and educational services—Public servants $11,762

Other professional services $653,690—CGI Inc Ottawa Ont $415,374, Supply and Services/Contract Administration Services Ottawa Ont $71,810, Supply and Services/Management Consulting Services Ottawa Ont $62,994.

Other services $147,742

Commissioner of Official Languages $1,573,967

Accounting services $20,000

Computer services (informatic) $50,950—Insta-Systems Inc Ottawa Ont $50,950.

Legal services $72,605—Johnston and Buchan Ottawa Ont $60,421.

Training and educational services—Public servants $30,051

Other professional services $682,973—Alphascript Ottawa Ont $62,414, R W Graham and Associates Consulting Inc Gloucester Ont $54,450, Living Dimensions Ltd Perth Ont $80,295.

Other services $717,388—Statistics Canada Ottawa Ont $51,560, Department of Supply and Services/The Canadian Government Film and Video Centre Ottawa Ont $98,600.

Economic Council of Canada $886,057

Accounting services $1,017

PRIVY COUNCIL—*Concluded*

Training and educational services—Public servants $39,774

Other professional services $477,482

Other services $367,784—L'Industrielle-Services Techniques Inc Montreal Que $191,852.

Public Service Staff Relations Board $521,167

Accounting services $22,394

Computer services (informatic) $65,271

Legal services $22

Training and educational services—Non-public servants $600

Training and educational services—Public servants $31,790

Other professional services $133,680

Other services $267,410—Canada Systems Group Ottawa Ont $184,275.

Security Intelligence Review Committee $451,038

Legal services $191,034

Training and educational services—Public servants $895

Other professional services $214,467

Other services $44,642

PUBLIC WORKS $291,019,090

Department $291,019,090

SERVICES PROGRAM $116,880,892

Accounting services $137,645

Computer services (informatic) $5,453,211—ADGA Ltd Ottawa Ont $103,977, Adida Informatique Inc Montreal Que $143,196, Automation Centre of Ottawa Ltd Ottawa Ont $95,183, Canada Systems Group Limited Don Mills Ont $181,401, Candaplan Hamilton Ont $93,767, Comtek Data System Ltd Ottawa Ont $625,596, Data Cap Ltd Ottawa Ont $261,925, Data General Canada Ltd Mississauga Ont $84,090, Delta EDP System Kanata Ont $252,675, DFP Partners Ottawa Ont $67,625, DMR and Associates Ottawa Ont $235,234, Hexagon Computer Systems Inc Ottawa Ont $85,703, Laurier Group of Systems and Management Ltd Ottawa Ont $86,327, LGS Consultants Ltd Ottawa Ont $59,000, Loecus Information Inc Ottawa Ont $286,610, Maxima Computer Management Ottawa Ont $109,821, Newven Consulting Group Inc Ottawa Ont $64,859, Ourscan Group Inc Ottawa Ont $173,571, Polaris Computer Services Ltd Ottawa Ont $122,452, Ross F Meriwether San Antonio Texas USA $66,559, SHL Systemhouse Inc Ottawa Ont $699,715, Silico Computer Systems Ltd Nepean Ont $89,771, Somapro Ottawa Ont $257,023, Synerlogic Inc Ottawa Ont $204,913, S&S Software Ltd Ottawa Ont $109,207, Veritaaq Technology Inc Ottawa Ont $150,600.

Engineering services (including research) $42,124,395—A L Professional Services Ltd Shediac NB $254,743, Adamson Associates Toronto Ont $642,340, Albery Pullerits Dickson & Associates Don Mills Ont $118,334, Allward & Gouinlock Architects Don Mills Ont $325,604, Arcade Albert Architect Ltd Shediac NB $141,035, Architects Four Ltd Moncton NB $53,354, BFL Consultants St John's Nfld $116,445, Blood Hughes Marshalls Ottawa Ont $503,574, Bolter Parish Trimble Edmonton Alta $53,535, Bregman & Hamann Toronto Ont $78,713, C D Dawson & Co Ltd Halifax NS $60,599, Candaplan Group Inc Hamilton Ont $180,403, CBCL Ltd St John's Nfld $364,969, Cohos Evamy Partnership Calgary Alta $642,440, Coles Associates Ltd Charlottetown PEI $80,778, Consortium McNeely Engineering Gatineau Que $74,717, D Perry Short Architects Sault Ste Marie Ont $136,406, Dominion Soil Investigation Inc Thunder Bay and Scarborough Ont $52,735, Dunlop Farrow Aitken Cansfield Inc Toronto Ont $270,802, Duschene & Fish Associates Saint John NB $221,317, Duschenes & Fish & Neil & Gunter Ltd in Partnership Saint John NB $219,734, E J Gaboury & Associates Winnipeg Man $100,876, Eastcan Consultants Ltd Moncton NB $176,218, Engineering Interface Ltd Willowdale Ont $63,638, Gavin & Savoie Architects Ltd Bathurst NB $161,894, GBR & MNP Architects Winnipeg Man $87,510, Giffels Associates Ltd Rexdale Ont $418,272, I D Engineering Co Winnipeg Man $86,104, Imperial Flours Edmonton Alta $87,203, J L Richards & Associates Ltd Ottawa and Sudbury Ont $282,374, James F Hickling Management Consultants Ottawa Ont $141,702, L F Consultants Inc Ottawa Ont $55,990, Lamb McManus Associates Ltd Calgary Alta $134,128, Lambur Scott Jossa Edmonton Alta $176,598, Le Groupe Bram CDG Design Laval Que $66,862, Lombard North Group Calgary Alta $62,703, M M Dillon Ltd Regina Sask $65,976, MacLaren Engineering Inc: Ottawa Ont $50,000, Toronto Ont $93,137, Marshall Macklin Monaghan Ltd Don Mills Ont $253,785, Mathers & Haldenby Toronto Ont $72,824, Matsui Baer Vanstone Inc Toronto Ont $297,527, McCudden Goldie & Morley Architects Regina Sask $62,395, McFawn & Rogers Architects Halifax NS $165,431, Mie Marine Ltd Toronto Ont $69,068, Mill & Ross Architects Kingston Ont $152,493, Murray Murray & Hershfield Associates North York Ont $187,109, Newfoundland Design St John's Nfld $104,597, Newplan Consultants St John's Nfld $55,124, Nixon Plumbing & Heating Ltd Saskatoon Sask $90,042, Nolan Davis & Assoc Ltd Halifax NS $66,366, Norbert J Schuller Architects London Ont $410,639, Number 10 Architectural Group Winnipeg Man $135,738, Ogilvie & Hogg Architects Ottawa Ont $324,607, Olympia & York Development Toronto Ont $55,345, Paul Merrick Architect Vancouver BC $58,784, Peter Dobbing Architect Ottawa Ont $74,697, R J Burnside & Associates Ltd Orangeville Ont $164,657, R J Pickett & Associates Ltd Riverview NB $361,130, Raines Finlayson Barret Architects Calgary Alta $110,333, Ranta & Tett Architects Thunder Bay Ont $140,483, Sheppard Hedges & Green Gander Nfld $119,432, Sims & Gavel Ltd Sydney NS $232,110, Smith Carter Partners Winnipeg Man $82,002, The LM Architectural Group Ottawa Ont $74,025, Trow Ltd Brampton and London Ont $71,969, U M A Engineering Ltd Saskatoon Sask $139,344, Underwater Services Charlottetown PEI $56,403, W L Wardrop & Associates Ltd Winnipeg Man $68,495, Werner Jappsen Architect Ltd Edmonton Alta $80,907, William Kachmaryk Architect Windsor Ont $67,654.

Health and welfare services $17,080

Legal services $824,054—National Trust Company Toronto Ont $70,000.

Protection services $3,046,545—BC Corps of Commissionaires Vancouver BC $76,762, Canadian Corps of Commissionaires: Hamilton Kingston and Toronto Ont $86,159, Ottawa Ont $158,205.

Scientific services (including research) $66,773

Training and educational services—Public servants $1,024,467—Government of Canada—Public Service Commission Ottawa Ont $57,418.

Other professional services $7,428,217—Archibald Management Nepean Ont $59,300, Array Professional Canada Ottawa Ont $153,760, Candaplan Group Inc Hamilton Ont $190,434, Coles

PUBLIC WORKS—*Continued*

Associates Charlottetown PEI $80,778, Coopers & Lybrand Ottawa Ont $62,500, Government of Canada—Regional Industrial Expansion Ottawa Ont $50,000, Supply and Services Ottawa Ont $292,492, Government of Northwest Territories Yellowknife NWT $68,000, Hinds Brian Reimer & Associates Limited Ottawa Ont $97,533, Marine Air Cargo Inuvik NWT $126,162, Narwahl Arctic Services Resolute NWT $146,533, Price Waterhouse Associates Ottawa Ont $75,173, Saskatchewan Department of Labour Regina Sask $56,811, W H Crandall & Associates (Management) Ltd Moncton NB $102,393.

Other services $56,758,505—7-24 Classic Building Care Ltd Toronto Ont $64,604, Acres International Ltd Toronto Ont $235,000, ADGA Ltd Ottawa Ont $120,243, Alphatext Inc Toronto Ont $58,471, Ambrosie Lighting Services Ltd Winnipeg Man $50,450, Angela Mate Goose Bay Nfld $108,883, Atlas Building Cleaning Hamilton Ont $214,326, B T Floor Service Mississauga Ont $119,497, Bee-Clean Company of Canada Edmonton Alta $147,284, BI & I Technical Services Toronto Ont $90,641, Bordeaux Maintenance Services (Maritime) Ltd Moncton NB $107,345, Britania Janitorial Services Mississauga Ont $120,183, Burden's Janitorial Services Goose Bay Nfld $134,458, Canada Catering Co Ltd Toronto Ont $1,777,541, Canada Systems Group Limited Don Dills Ont $668,347, Canada's Capital Building Services Ltd Vanier Ont $918,050, Canadian Corps of Commissionaires Winnipeg Man $83,482, CBCL Ltd Halifax NS $254,037, Champ Landcaping Scarborough Ont $55,645, Cleanway Building Maintenance Co Scarborough Ont $113,873, Comtek Data Systems Ltd Ottawa Ont $105,895, Cook Culham Montgomery Calgary Alta $574,061, Crowntek Communications Inc Willowdale Ont $1,358,034, Data Cap Ltd Ottawa Ont $72,400, Data General Canada Inc Mississauga Ont $81,349, Double MM Janitorial Services London Ont $125,911, Eastern Services Co Ltd St John's Nfld $113,908, Ernies Cleaning Services Ltd Peterborough Ont $57,278, Federated Building Maintenance Co Ltd Toronto Ont $411,099, Gailland Maintenance Limited Ajax Ont $132,292, Gordon A MacEachern Services Ltd Scarborough Ont $108,127, Government of Canada—Department of Labour Halifax NS $61,300, National Research Council Ottawa Ont $134,641, Supply and Services: Ottawa Ont $1,040,676, Vancouver BC $116,398, Treasury Board Ottawa Ont $79,891, Hallmark Housekeeping Services Weston Ont $125,401, IBM Canada Ltd Toronto Ont $82,589, Irving Methe Caron and Associates Ltd Ottawa Ont $108,553, J Phillip Vaughan Engineering Halifax NS $577,595, Jasam Janitorial Ltd London Ont $68,489, Kevin Steel Landscaping & Contracting Inc Ridgeway Ont $85,369, Kings Northern Cleaning Ltd Thunder Bay Ont $127,872, Modern Building Cleaning Inc Kingston London and Sarnia Ont $641,802, North York Maintenance Limited Toronto Ont $417,878, Nova Scotia Power Corporation Halifax NS $78,950, Olsten of Ottawa Ottawa Ont $60,864, Otis Canada Inc Oakville Ont $127,515, Oxford Building Maintenance Company Winnipeg Man $250,562, Pacific Building Maintenance Ltd Richmond BC $166,191, Paul Depasquale Investments Ltd St George Ont $50,356, Polar Construction St John's Nfld $518,256, Pritchard Building Services Ltd Oakville and Scarborough Ont $86,402, Promain Systems Inc Mississauga Ont $62,602, Quantum Management Services Montreal Que $57,707, Quest Enterprises Elliot Lake Ont $71,763, Reid Crowther & Partners Ltd Calgary Alta $324,770, Rose Building Maintenance Ltd St Albert Alta $150,330, ServPro Cleaning Ltd Calgary Alta $189,990, Shell-Tair Maintenance Services Ltd St Catharines Ont $153,377, Silico Computer Systems Ltd Ottawa Ont $74,802, Slate Personnel Edmonton Alta $58,964, Staffing Consultants (Ottawa) Toronto Ont $87,000, Synerlogic Inc Ottawa Ont $155,658, S&S Software Ltd Ottawa Ont $74,741, TES Contract Service Inc Toronto Ont $64,989, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $300,193, The Ambassador Building Maintenance Ltd Windsor Ont $253,859, Tom Bursey Cleaners Ltd St John's Nfld $107,810, Toronto Terminals Railway Co Toronto Ont $73,181, Western Programmetry Edmonton Alta $166,729, Winnipeg Clean & Tidy Winnipeg Man $57,810.

ACCOMMODATION PROGRAM $138,543,190

Accounting services $81,885

Computer services (informatic) $1,744

Engineering services (including research) $17,123

Legal services $7,009

Protection services $9,523,892—BC Corps of Commissionaires Vancouver BC $122,668, Canadian Corps of Commissionaires: Calgary Alta $307,291, Edmonton Alta $50,879, Hamilton London and Ottawa Ont $667,499, Montreal Que $913,098, Ottawa Ont $324,532, Ste-Foy Que $240,774, Winnipeg Man $202,217, Pinkerton's of Canada Vancouver BC $264,585.

Scientific services (including research) $105

Training and educational services—Public servants $133,515

Other professional services $304,738—Elron Developments Ltd London Ont $194,620.

Other services $128,473,179—561309 Ontario Ltd Ottawa Ont $73,446, Allen Maintenance Ltd Ottawa Ont $55,667, Allied Maintenance Halifax NS $66,422, Amenagement Granrive Hull Que $944,256, Articlean Janitorial Inuvik NWT $52,703, Atelier du Martin Pecheur Inc Clermont Que $274,351, Atelier Poly Teck Inc Sherbrooke Que $122,150, A&A Services Co Vancouver BC $165,173, Bordeaux Maintenance Services (Maritimes) Ltd Moncton NB $313,601, Campeau Corporation Ottawa Ont $53,886, Canada Permanent Trust Toronto Ont $1,775,637, Canada Trust Toronto Ont $1,850,237, CAP Building Maintenance Inc Edmonton Alta $120,085, Centrap (Mitis) Inc Mont-Joli Que $69,619, Clark's Trucking & Excavating Paradise Nfld $91,768, Clean View Janitorial Services Ottawa Ont $62,260, Cleanway Building Maintenance Co Scarborough Ont $232,284, Contract 80 Kentville NS $87,155, Coplar Inc Montreal Que $217,048, Cordel Development Corp Ltd Cornwall Ont $367,398, Corporation Sanibec Ste-Foy Que $55,213, Crystal Building Services Etobicoke Ont $268,824, Derko Ltee Ste-Foy Que $70,074, Dover Corporation Canada Ltd Toronto Ont $226,203, Dunrite Cleenitors Yellowknife NWT $57,125, Duroc Enterprises Ltd Ottawa Ont $292,365, Dynamic Maintenance Ltd Richmond BC $88,708, Elron Developments Ltd London Ont $143,139, Entretien City Crown Ltee St-Laurent Que $128,360, Entretien G L Enr Loretteville Que $58,761, Entretien Chevalier Greenfield Park Que $115,000, Entretien Chevalier Louiseville Que $57,650, Federated Building Maintenance Toronto Ont $229,855, First Choice Building Maintenance Sudbury Ont $175,681, Gerku Investment Ltd Toronto Ont $150,020, Groupe Admari Inc Charlesbourg Que $65,343, Honeywell Ltd Scarborough Ont $56,120, Island General Cleaning Charlottetown PEI $67,898, JMP Maintenance Ltd Laval Que $234,616, JMP Maintenance Ltd Mont Royal Que $599,735, King's Northern Cleaning Ltd Thunder Bay Ont $133,320, Les Services d'Entretien Inter-Bec Inc St-Laurent Que $50,574, London Floor Service Ltd London Ont $98,846, Maritime Custodian Services Saint John NB $57,037, Metcalfe Realty Company Ltd Ottawa Ont $331,246, Modern Building Cleaning: Regina Sask $55,956, Vancouver BC $56,733, Modern Building Cleaning Inc: Saskatoon Sask $57,220, Winnipeg Man $64,444, Modern Building & Cleaning St John's Nfld $177,456, Montgomery Elevator Co Ltd Toronto Ont $123,197, Moonlight Building Maintenance Ltd Richmond BC $72,782, National Capital Commission Ottawa Ont $609,141, North York

PUBLIC WORKS—*Concluded*

Maintenance Ltd Toronto Ont $654,248, Olympia & York Development Ltd Toronto Ont $5,315,495, Otis Canada Inc: Oakville Ont $368,311, Vancouver BC $97,442, Otis Elevator Company Ltd Hamilton Ont $87,224, Oxford Building Cleaning Inc Winnipeg Man $105,856, Oxford Building Maintenance London Ont $64,383, Oxford Building Maintenance Co Winnipeg Man $92,652, Pacific Building Richmond BC $252,000, Prime Building Maintenance Delta BC $130,127, Pritchard Building Services Ltd Scarborough Ont $154,247, Public Works Canada—Revolving Fund Montreal Que $12,161,054, Public Works Canada—A&E Services: Ottawa Ont $87,213, Toronto Ont $1,127,713, Public Works Canada—RMS Services: Ottawa Ont $106,105, Toronto Ont $9,325,323, Rampart Enterprises Ltd Toronto Ont $511,658, Service d'Edifice Atlas Montreal Que $90,665, Service Star Building Cleaning Ottawa Ont $84,512, Societe Sanitaire Laval Ltee Laval Que $68,073, Sumico Inc Montreal Que $333,753, Televator Corporation Westmount Que $50,043, The Ambassador Building Maintenance Ltd Windsor Ont $57,714, The Hunt Bros Ltd Peterborough Ont $65,236, Tom Bursey Cleaners Ltd St John's Nfld $58,165, Toronto Terminals Railway Co Toronto Ont $82,762, VCI Controls Nepean Ont $61,475, Western Building Cleaning Inc Winnipeg Man $126,274, Western Elevators Mont Royal Que $52,565, Yves Marleau Inc Saint Clet Que $142,297.

GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $27,401,565

Protection services $325,730

Training and educational services—Public servants $380

Other professional services $16,342

Other services $27,059,113—Kevin Steel Landscaping & Contracting Inc Ridgeway Ont $119,620, Public Works Canada—Revolving Fund Montreal Que $2,029,867, Public Works Canada—A&E Services Ottawa Ont $5,245,099, Public Works Canada—RES Services Toronto Ont $814,382, Public Works Canada—RMS Services: Ottawa Ont $61,731, Toronto Ont $234,238.

MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $3,766,232

Engineering services (including research) $19,000

Protection services $113,027—Canadian Corps of Commissionaires Victoria BC $113,026.

Training and educational services—Public servants $690

Other professional services $960

Other services $3,632,555—Public Works Canada—Revolving Fund Montreal Que $1,478,251, Public Works Canada—A&E Services Toronto Ont $235,763.

LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $4,427,211

Engineering services (including research) $16,382

Protection services $33,070

Training and educational services—Public servants $870

Other services $4,376,889—Public Works Canada—A&E Services Toronto Ont $537,786.

REGIONAL INDUSTRIAL EXPANSION $38,760,347

Department $38,081,845

Accounting services $2,591,902—Supply and Services Canada Ottawa Ont $2,472,922.

Computer services (informatic) $3,709,767—Atkinson Tremblay & Associates Inc Ottawa Ont $54,500, Canada Systems Group Ottawa Ont $947,608, Dataline Systems Ltd Toronto Ont $92,250, Digital Equipment of Canada Ltd Ottawa Ont $100,272, Dun & Bradstreet Canada Ltd Toronto Ont $66,123, Dynakey Corp Ottawa Ont $186,235, Exocom Systems Corp Ottawa Ont $106,681, Hartt & Page Ltd Ottawa Ont $464,609, HST Information Systems Ltd Ottawa Ont $88,695, Informetrica Ltd Ottawa Ont $56,750, LGS Data & Consultants Ottawa Ont $172,675, Microtime Inc Nepean Ont $68,960, Newven Consulting Group Inc Ottawa Ont $54,868, Protocols Standards & Communication Ottawa Ont $114,448, Quantum Information Resources Ltd Ottawa Ont $123,110, Revenue Canada Taxation (Dynakey) Ottawa Ont $232,048, SNI Systems Network Inc Ottawa Ont $71,617, Systemhouse Ltd Ottawa Ont $63,595, Ultracom Consulting Services Ltd Ottawa Ont $470,706.

Engineering services (including research) $3,194

Legal services $1,190,168—Cox Downie & Goodfellow Halifax NS $142,216, Goodman and Goodman Toronto Ont $353,730, McCarthy & McCarthy Toronto Ont $172,409, McDonald & Hayden Toronto Ont $54,014.

Protection services $614,362—Canadian Corps of Commissionaires Ottawa Ont $614,362.

Scientific services (including research) $10,360

Training and educational services—Public servants $1,074,092—Demtek Training Systems Ltd Ottawa Ont $84,691, Human Resources Information Product Group Ottawa Ont $78,511, James F Hickley Ottawa Ont $79,092, Public Service Commission of Canada Ottawa Ont $216,039.

Other professional services $18,018,936—Beauregard Hutchinson McCoy Montreal Que $50,154, Canadian Pacific Air Lines Vancouver BC $246,183, Canadian Urban Transit Association Toronto Ont $75,000, Chase Manhattan Capital Markets Corp New York NY USA $69,968, Coopers & Lybrand Vancouver BC $82,418, Econosult Inc Montreal Que $55,074, Federal Business Development Bank Montreal Que $300,000, First City Capital Ltd Toronto Ont $2,880,385, Forecast Associates Inc Newton Conn USA $67,542, Frank Wolman Associates Inc Toronto Ont $50,486, Gherzi Simpson Inc Montreal Que $54,900, Goss Gilroy & Associates Ltd Ottawa Ont $95,648, Hutchinson-Reid Ltd Toronto Ont $339,800, Krisam Group Inc Washington DC USA $125,001, L'Industrielle-Services Techniques Inc Montreal Que $163,957, Mallette Major Martin Montreal Que $91,786, Market Facts of Canada Ltd Toronto Ont $369,102, Media Tapes & Transcripts Ltd Ottawa Ont $107,285, Murray Nicholas & Associates Ltd Ottawa Ont $67,890, Nantel et Associes Inc Montreal Que $64,490, National Research Council Ottawa Ont $122,216, Native Council of Canada Ottawa Ont $82,977, Phillip Nicholson Policy & Management Ottawa Ont $55,500, Peat Marwick Mitchell & Co Ottawa Ont $1,367,600, Toronto Ont $59,651, Price Waterhouse & Associates Ottawa Ont $147,849, Province of: Manitoba Winnipeg Man $147,347, Newfoundland St John's Nfld $208,450, Nova Scotia Halifax NS $182,217, Prince Edward Island Charlottetown PEI $108,548, Saskatchewan Saskatoon Sask $101,940, Statistics Canada Ottawa Ont $1,350,394, Stevenson Kellogg Ernst & Whinney Toronto Ont

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

$69,226, Supply and Services Canada Ottawa Ont $2,530,678, TES Contract Services Inc Toronto Ont $55,944, The Economic Planning Group of Canada Mississauga Ont $55,522, The Quentin Bell Organization Ltd London England $123,351, Total Employment Services Ottawa Ont $123,479, Tourism Industry Association of Canada Ottawa Ont $57,540, UMA Engineering Ltd Halifax NS $55,410, Venture Economics Canada Ltd Toronto Ont $50,455, Woods Gordon Toronto Ont $74,878.

Other services $10,869,064—Barbara Personnel Inc Ottawa Ont $269,388, Batterton Mail Service (1981) Ltd Ottawa Ont $64,480, Boyd Moving & Storage Ottawa Ont $61,185, Bradson Personnel Services Ottawa Ont $161,743, Business Rescue Association Ltd Ottawa Ont $53,828, Canada Systems Group Ottawa Ont $151,638, Harrington Temporary Services Ottawa Ont $117,441, Kelly Services Ltd Toronto Ont $86,418, Les Services de Gestion Quantum Ltée Montreal Que $143,432, Manpower Temporary Services Sudbury Ont $58,808, National Film Board Montreal Que $50,000, Network Personnel Inc Ottawa Ont $228,015, Norrell Temporary Services of Canada Inc Toronto Ont $57,405, Office Assistance Vancouver BC $52,909, Selective Placements (Ottawa) Ltd Ottawa Ont $53,917, Statistics Canada Ottawa Ont $313,512, Supply and Services Canada Ottawa Ont $2,432,372, TES Contract Services Inc Toronto Ont $91,755, Telbec Telecommunications Montreal Que $59,472, The 500 Ottawa Ont $151,045, Victor Temporary Services Ottawa Ont $274,709.

Investment Canada $678,502

Legal services $24,399

Protection services $21,227

Training and educational services—Public servants $45,458

Other professional services $169,861—Conference Board of Canada Ottawa Ont $50,000.

Other services $417,557

SCIENCE AND TECHNOLOGY $41,387,594

Ministry of State $1,924,463

Accounting services $2,625

Computer services (informatic) $76,436—Supply and Services Canada Ottawa Ont $58,353.

Engineering services (including research) $200

Legal services $115

Protection services $56,748

Scientific services (including research) $320,855

Training and educational services—Public servants $70,131

Other professional services $814,768—Bedford Research Centre Toronto Ont $64,870, Statistics Canada Ottawa Ont $61,015, SRI International Menlo Park Calif USA $128,981, The Caldwell Partners International Toronto Ont $105,000.

Other services $582,585—Barbara Personnel Inc Ottawa Ont $83,219, Network Personnel Ottawa Ont $70,294, Victor Temporary Services Ottawa Ont $93,023.

National Research Council of Canada $36,689,541

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $36,689,541

Accounting services $179,340—Peat Marwick & Partners Management Consultants Ottawa Ont $64,127.

Computer services (informatic) $1,209,181—ADGA Ltd Ottawa Ont $64,579, Computertime Montreal Que $96,000, DMR Group Inc Ottawa Ont $147,515, Kylain Technologies Inc Ottawa Ont $154,664, Microstar Software Ltd Nepean Ont $52,367, National Library of Canada Ottawa Ont $100,000, Sharon Professional Services Ottawa Ont $66,014.

Engineering services (including research) $14,922,521—AASS Aerospace Inc Downsview Ont $50,558, ADGA Ottawa Ont $166,184, Bristol Aerospace Ltd Winnipeg Man $338,244, Canadian Astronautics Ltd Ottawa Ont $248,308, Freeman Fox and Partners London England $101,219, GE Bemi & Associates Ltd Ottawa Ont $98,350, Gastops Ltd Gloucester Ont $121,204, Hierogam Assoc Ltd Ottawa Ont $286,383, Monenco Consultants Ltd Montreal Que $86,012, Montreal Engineering Co Ltd Montreal Que $164,974, Ontario Research Foundation Mississauga Ont $169,857, Petro-Canada Inc Calgary Alta $70,150, Sed Systems Inc Saskatoon Sask $2,146,366, Spar Aerospace Ltd Weston Ont $10,038,415, University of British Columbia Vancouver BC $76,779.

Health and welfare services $1,053

Legal services $2,431

Protection services $1,258,647—Canadian Corps of Commissionaires: Halifax NS $65,998, Ottawa Ont $755,717, St John's Nfld $136,680, Victoria BC $141,603, Montreal Que $73,191.

Scientific services (including research) $1,444,686—Canada France Hawaii Telescope Corp Hawaii USA $215,445, Welding Institute of Canada Oakville Ont $62,269.

Training and educational services—Non-public servants $68,681

Training and educational services—Public servants $614,461

Other professional services $8,599,109—Acart Graphic Services Inc Ottawa Ont $72,951, Association of Canadian Medical Colleges Ottawa Ont $66,000, Canadair Montreal Que $140,365, Carleton University Ottawa Ont $297,297, C-CORE St John's Nfld $60,046, Coopers and Lybrand Ottawa Ont $60,000, Centre de recherche industrielle du Quebec Ste-Foy Que $97,710, DMR Group Ottawa Ont $127,161, Demenagement & Entreposage Kenwood Inc Pointe-Claire Que $118,304, Ecole Polytechnique Montreal Que $209,200, Forintek Canada Ottawa Ont $298,819, Government of Newfoundland St John's Nfld $981,015, Hymarc Engineering Ltd Nepean Ont $109,141, Jones R Winnipeg Man $61,253, Labatt Brewing Company Ltd London Ont $128,799, Manitoba HVDC Research Centre Winnipeg Man $63,798, McMaster University Hamilton Ont $99,958, McGill University Montreal Que $483,631, MPB Technologies Inc Dorval Que $117,408, National Film Board Ottawa Ont $167,320, Peat Marwick & Partners Management Consultants Ottawa Ont $121,175, Queen's University Kingston Ont $100,422, Sciences et Technologie Montreal Que $254,000, Secor Inc Montreal Que $57,533, Standard Aero Ltd Winnipeg Man $61,468, Supply and Services/Bureau of Management Consulting Ottawa Ont $92,786, Université de Sherbrooke Sherbrooke Que $117,176, Université Laval Ste-Foy Que $163,080, University of: Alberta Edmonton Alta $133,939, BC Vancouver BC $122,872, Calgary Calgary Alta $93,228, Guelph Guelph Ont $84,143, Newfoundland St John's Nfld $54,758, Ottawa Ottawa Ont $112,786, Regina Regina Sask $52,612, Saskatchewan Saskatoon Sask

SCIENCE AND TECHNOLOGY—*Concluded*

$255,219, Toronto Toronto Ont $63,799, Welding Institute of Canada Oakville Ont $90,936.

Other services $8,389,431—Academic Press Inc Berkeley Calif USA $142,164, Allied Maintenance Services Halifax NS $66,167, Brandson Personnel Services Inc Ottawa Ont $72,452, Canadian Government Film and Video Centre Ottawa Ont $84,323, Carleton University Ottawa Ont $55,714, Collins Joan Gloucester Ont $198,309, Compucraft Systems Ltd Ottawa Ont $63,458, Crawley and McCracken Company Ltd Montreal Que $99,464, Energy, Mines and Resources Canada Ottawa Ont $102,000, Harbourfront Corp Toronto Ont $50,864, International Union of Immunology Societies Berne Switzerland $50,000, Metro Toronto Convention Centre Toronto Ont $77,571, Mid-Night Catering Oakville Ont $50,000, Modern Building Cleaning Saskatoon Sask $64,841, National Aeronautics & Space Administration Washington DC USA $139,000, National Library of Canada Ottawa Ont $437,000, Natural Sciences and Engineering Research Council Ottawa Ont $376,064, Public Works Canada: Halifax NS $130,922, Ottawa Ont $129,775, Winnipeg Man $187,645, Service Star Building Cleaning Inc Ottawa Ont $763,671, Steven K Kertlitz Inc New York NY USA $54,506, Supply and Services Canada Ottawa Ont $2,953,359, Toronto Transit Commission Toronto Ont $53,624, University of: Alberta Edmonton Alta $166,661, Calgary Calgary Alta $80,202, Saskatchewan Saskatoon Sask $93,511, Victoria Victoria BC $58,255, Wallaceburg Bookbinding & MFG Co Ltd Wallaceburg Ont $136,395, York Quay Catering Toronto Ont $129,867.

Natural Sciences and Engineering Research Council $2,409,120

Computer services (informatic) $1,251,900—Canada Systems Group Ltd Ottawa Ont $255,663, LGS Data Processing Consultants Inc Ottawa Ont $315,398, Maxima Computer Management Consultants Ltd Ottawa Ont $168,065, S & S Software Ltd Ottawa Ont $77,834, SHL Systemhouse Inc Ottawa Ont $248,651, SNI System Network Inc Ottawa Ont $123,527.

Protection services $5,062

Scientific services (including research) $163,610

Training and educational services—Public servants $24,329

Other professional services $191,508—DPA Group Inc Ottawa Ont $83,000.

Other services $772,711—National Research Council Canada Ottawa Ont $385,027, Supply and Services Canada Ottawa Ont $99,851.

Science Council of Canada $364,470

Computer services (informatic) $455

Scientific services (including research) $295,544—William G Hutchison & Company Ltd North York Ont $54,360.

Training and educational services—Public servants $7,792

Other professional services $34,277

Other services $26,402

SECRETARY OF STATE $34,300,575

Department $27,151,754

Accounting services $392,987—Supply and Services Canada Hull Que $323,136.

Computer services (informatic) $1,650,998—Canada Systems Group Ltd Ottawa Ont $169,297, Lemmen and Associates Ltd Ottawa Ont $201,873, LGS Data Processing Consultants Inc Ottawa Ont $203,368, Loecus Informatics Inc Ottawa Ont $69,557, Lougheed and Associates Ottawa Ont $70,233, SHL Systemhouse Inc Ottawa Ont $161,525, Statistics Canada Ottawa Ont $68,300, Systems and Software Consultants Ottawa Ont $62,242, Ultracom Consulting Services Ltd Ottawa Ont $65,340.

Legal services $25,811

Protection services $10,598

Training and educational services—Public servants $410,103—Public Service Commission Ottawa Ont $190,285.

Other professional services $12,129,100—Arnaud De K Varent Montreal Que $51,451, Brujac Communications Ottawa Ont $71,126, Burson-Marsteller Ltd Toronto Ont $65,322, CAT Communications and Services Ltd Chelsea Que $66,819, Centre du Français d'Ottawa Inc Ottawa Ont $74,476, Claude Pardons Fredericton NB $98,923, Cotraco Ltée Orléans Ont $60,933, Craidig Kanata Ont $71,224, François M Gobeil Hull Que $50,760, Gaston Chamaillard Montréal Que $50,807, Javier Gomez Hull Que $50,853, Jay Walsh Inc Ottawa Ont $88,532, Juricom Montreal Que $65,072, Kevin MacLeod Ottawa Ont $64,456, Les Traductions Devinat et Associés Ottawa Ont $114,517, Les Traductions Metatext Translation Inc Ottawa Ont $114,032, Les Traductions Tessier SCC Ottawa Ont $63,286, Les Traductions Translex JDR Ottawa Ont $230,347, Lexiconsult Inc Ottawa Ont $92,853, Logos Canada Ltd Montreal Que $78,200, Marguerite Howey-Fairbairn Ottawa Ont $53,951, Marie-Christine Baudouin Montreal Que $60,862, Metaphrase Inc Ottawa Ont $89,354, Osgoode Technical Translations Toronto Ont $275,525, Pierre Turmel Aylmer Que $50,613, Public and Industrial Relations Toronto Ont $52,771, Société Gamma Inc Ottawa Ont $131,434, Sogestran Inc Ottawa Ont $81,427, Spica Translation Inc Ottawa Ont $65,963, Syntax Technical and Industrial Translators Kingston Ont $52,846, Termicar Ltée Aylmer Que $83,400, Tradinter Inc Ottawa Ont $114,254, Traductions B et B 1978 Ltée Montreal Que $191,337, Traductions Lavertu Inc Aylmer Que $62,582, Traduction Metrix Inc Montreal Que $51,662, Traduction Nevrem Enr Ottawa Ont $92,772, Traduction Renaud et Angers Inc Chelsea Que $69,892, Traductions Scientifiques CH-Kay Montreal Que $88,029, Traductions Transfert Westmount Qué $55,150, Trans-Clef Austin Que $53,374, Transcomm Traductions Inc Ottawa Ont $164,758, Translaw Inc Ottawa Ont $61,576, William H Clarke Ottawa Ont $70,441.

Other services $12,532,157—500 Selections Services Ottawa Ont $56,929, Barbara Personnel Services Inc Ottawa Ont $147,088, Boyd Moving and Storage Ottawa Ont $160,675, Bradson Personnel Services Ottawa Ont $66,613, Commonwealth Historic Resource Management Ltd Ottawa Ont $59,990, Crowntek Inc Markham Ont $2,791,999, Decima Research Ltd Toronto Ont $55,072, Dynakey Corp Ottawa Ont $50,185, Media Tapes and Transcripts Ottawa Ont $71,289, Metro Toronto Convention Centre Toronto Ont $86,245, Minister of Finance Province of British Columbia Victoria BC $368,805, Minister of Finance and Industry Province of New Brunswick Fredericton NB $199,374, National Capital Commission Ottawa Ont $337,850, National Film Board Montreal Que $66,250, Newfoundland Exchequer Account St John's Nfld $185,327, Pan Pacific Vancouver Hotel Vancouver BC $60,089, Provincial Treasurer Province of: Alberta Edmonton Alta $682,322, Manitoba Winnipeg Man $180,256, Nova Scotia Halifax NS $370,542, Ontario Toronto Ont $1,498,481, Prince Edward Island Charlottetown PEI $62,477, Saskatchewan Regina Sask $159,746, Quatum Management Services Ltd Montreal Que $56,661, SPR Associates Inc Toronto Ont $54,345, Statistics Canada Ottawa Ont $501,421, Supply and Services Canada Hull Que $1,196,340, Treasury Board Ottawa Ont $73,522, Utlas International Canada Toronto Ont $52,135.

SECRETARY OF STATE—*Concluded*

Advisory Council on the Status of Women $394,637

Training and educational services—Public servants $14,522

Other professional services $319,318

Other services $60,797

Public Service Commission $6,133,107

Computer services (informatic) $579,596—ASC Group Associates Ottawa Ont $80,000, RCA Metrosystems Inc Ottawa Ont $56,288, Systematix Ottawa Ont $55,869, Ultracom Consulting Services Ottawa Ont $154,215.

Legal services $175

Protection services $372,024—Canadian Corps of Commissionaires Ottawa Ont $84,567, Pinkerton's Ottawa Ont $234,649.

Training and educational services—Non-public servants $3,635

Training and educational services—Public servants $2,781,817—Centre des jeunes Sudbury Ont $80,350, Education permanente Ottawa Ont $57,714, Department of Finance Ottawa Ont $251,223, Public Service Commission Ottawa Ont $436,673, University of New Brunswick Fredericton NB $99,775, University of Moncton Moncton NB $168,459.

Other professional services $1,061,410—Le Groupe Stages Montreal Que $57,965, Supply and Services Canada Ottawa Ont $105,665.

Other services $1,334,450—Barbara Personnel Ottawa Ont $83,227, Bradson Personnel Ottawa Ont $124,350, Campbell KG Corp Ottawa Ont $80,795, Supply and Services Canada Ottawa Ont $257,755, The 500 Selection Services Ottawa Ont $109,543, Treasury Board Ottawa Ont $67,000, Victor Temporary Services Ottawa Ont $54,836.

Social Sciences and Humanities Research Council $350,657

Accounting services $17,539

Protection services $17,504

Training and educational services—Public servants $19,384

Other professional services $139,045—Price Waterhouse Ottawa Ont $73,900.

Other services $157,185

Status of Women—Office of the Co-ordinator $270,420

Accounting services $1,000

Training and educational services—Public servants $6,017

Other professional services $144,758

Other services $118,645

SOLICITOR GENERAL $145,958,183

Department $4,717,033

Accounting services $53,529

Computer services (informatic) $157,753—Midland Micro Computers Ottawa Ont $105,271.

Legal services $44,307

Protection services $297,957—Canadian Corps of Commissionaires Ottawa Ont $297,957.

Training and educational services—Public servants $104,164

Other professional services $1,867,723—ABT Association of Canada Ottawa Ont $58,338, Clarke Institute of Psychiatry Toronto Ont $51,971, Commissioner—RCMP Ottawa Ont $50,572, Dr Marlene Dalley Ottawa Ont $56,570, Statitistics Canada Ottawa Ont $100,534, The Research Group Toronto Ont $284,069.

Other services $2,191,600—Barbara's Office Personnel Services Ottawa Ont $116,300, Control Data Canada Ottawa Ont $78,861, Miss Hall's Personnel Services Ottawa Ont $71,600, Statistics Canada Ottawa Ont $250,000, Supply and Services Canada Hull Que $95,347, Synergistics Ottawa Ont $63,447, The 500 Selection Services Ottawa Ont $51,302.

Correctional Service $91,786,457

Accounting services $18,500

Health and welfare services $35,535,170—Agence Specialisee de Hull Hull Que $215,815, Alberta Seventh Step Society Calgary Alta $371,360, Alberta Solicitor General Edmonton Alta $1,606,186, Alcohol & Drug Problem Inst Inc Charlottetown PEI $63,608, Alcoholism & Drug Dependency Fredericton NB $100,595, All Care Belleville Ont $56,042, Allied Indian and Metis Society Vancouver BC $202,301, Archibald W P Toronto Ont $292,018, Arid Group Homes Thorold Ont $121,919, BC Borstal Association Vancouver BC $98,245, Bold Park Lodge Inc Hamilton Ont $99,594, Brown Dr R Kingston Ont $50,764, C R C Amos Amos Que $51,393, Carrefour Nouveau Monde Montreal Que $389,295, Cope Dr R A Innisfail Alta $59,209, Dismas Society Truro NS $155,105, Edmison House Peterborough Ont $286,233, Elizabeth Fry Society: Hamilton Ont $95,442, Kingston Ont $152,213, Toronto Ont $83,863, Vancouver BC $100,986, Emmanuel House St John's Nfld $120,451, Exodus Link Toronto Ont $328,053, GMA Radiologistes Inc Laval Que $58,684, Hatfield Society Vancouver BC $171,410, Hiltz Dr D W Riverview NB $52,194, Hope Mission Edmonton Alta $50,368, Hopital Cite de la Sante Laval Que $390,665, Horizon House Inc Ottawa Ont $80,741, Hotel Dieu Hospital Kingston Ont $340,856, House of Hope Ottawa Ont $250,905, Howard House Association Sydney NS $160,223, Hutton Dr E J Chilliwack BC $55,397, Institut Philippe Pinel Montreal Que $9,315,692, John Howard CRC Moncton Inc Moncton NB $241,348, John Howard Society: Calgary Alta $160,554, Edmonton Alta $215,339, Halifax NS $107,145, Kelowna BC $247,918, Montreal Que $81,403, Prince George BC $83,618, Saint John NB $238,645, St John's Nfld $285,797, Stephenville Nfld $88,188, Surrey BC $183,850, Toronto Ont $326,697, Vernon BC $181,397, Victoria BC $182,871, Joins-toi Granby Que $139,732, Justice Department Regina Sask $55,722, Kingston General Hospital Kingston Ont $75,489, Kirkpatrick House Ottawa Ont $236,680, Landry Jean-Guy Ste-Therese Que $59,840, Laren House Society Victoria BC $55,327, Le Portage Montreal Que $66,912, Maison Cross Roads Montreal Que $300,149, Maison Painchaud Quebec Que $76,892, Maison Radisson Trois-Rivieres Que $132,059, Maison Transition de Montreal Montreal Que $328,027, MDS Laboratories Rexdale Ont $74,663, Mental Health Centre Penetanguishene Ont $207,139, Middleton Dr K White Rock BC $54,827, Moncton Hospital Moncton NB $131,003, Murray Dr Kenneth R & Associates Delta BC $147,467, Native Clan Organization Inc Winnipeg Man $308,203, Native Counselling Services Edmonton Alta $333,538, New Hope Therapeutic Society Delta BC $185,896, Newbery House Sudbury Ont $96,145, Operation Springboard Toronto Ont $546,640, Pines Community Resource Centre Kenora Ont $97,166, Prince County Addiction Services Inc Summerside PEI $63,735, Prince George

SOLICITOR GENERAL—*Continued*

Activators Society Prince George BC $199,695, Red Deer Regional Hospital Red Deer Alta $95,084, Residence Emmanuel Gregoire Montreal Que $934,729, Residence Lafleur Premont Que $62,506, Rockstro Dr R F Sackville NB $62,370, Royal Alexandra Hospital Edmonton Alta $51,803, Salvation Army: Dartmouth NS $241,657, Moncton NB $67,712, Saskatoon Sask $63,763, St John's Nfld $74,875, Toronto Ont $73,872, Victoria BC $110,137, Winnipeg Man $112,786, Saskatchewan University Saskatoon Sask $100,822, Secamed Ltee Montreal Que $64,048, Serenity House of Quinte Belleville Ont $79,191, Service d'Aide aux prisonniers de Sherbrooke Sherbrooke Que $229,099 Seventh Step Society New Westminster BC $117,895, Shaughnessy Hospital Vancouver BC $57,906, Simcoe County Muskoka Halfway House Orillia Ont $58,829, Social Orientation Services Calgary Alta $139,044, St Leonard's House: Halifax NS $175,822, London Ont $295,758, Windsor Ont $137,702, St Leonard's Society: Bramalea Ont $266,517, Brantford Ont $282,133, Hamilton Ont $421,356, Sudbury Ont $114,383, Toronto Ont $351,406, Vancouver BC $108,900, St Norbert Foundation Manitoba Inc St Norbert Man $93,354, St Patrick's House Society Prince George BC $55,555, Stonehenge Therapeutic Community Guelph Ont $53,353, The Bridge Prince Albert Sask $52,696, United Church Halfway Homes Winnipeg Man $237,936, University of Manitoba Winnipeg Man $59,722, Upjohn Health Care Services Don Mills Ont $79,739, VIA Travail Montreal Que $104,938, Victoria General Hospital Halifax NS $62,295, Warner Dr D F Red Deer Alta $96,930, Wilson Dr Lowen Drumheller Alta $56,923, YMCA Halifax NS $70,243.

Legal services $204,797

Protection services $2,529,633—Burns International Ltee Montreal Que $92,942, Canadian Corps of Commissionaires: Calgary Alta $204,999, Halifax NS $209,943, Kingston Ont $408,214, Montreal Que $370,159, Ottawa Ont $184,992, Quebec Que $59,722, Saint John NB $263,823, Toronto Ont $150,562, Vancouver BC $243,147, Llewellyn Kennels Inc Morristown Ont $68,300.

Training and educational services—Non-public servants $12,559,459—Alberta Vocational College Edmonton Alta $175,000, Athabasca University Athabasca Alta $174,912, Camosun College Victoria BC $151,814, Coalition Supportive Services Halifax NS $124,000, Cybershare Ltd Winnipeg Man $182,199, Department of Education Halifax NS $502,000, Drumheller Valley S D 62 Drumheller Alta $388,647, Fraser Valley College Abbotsford BC $532,375, Frontenac County Bd of Education Kingston Ont $1,520,305, Frontier College Toronto Ont $309,037, Galryc Ltd Moncton NB $101,532, Jackson John A Coquitlam BC $72,025, John Howard Society: St John's Nfld $50,000, Victoria BC $52,000, Kingston Learning Centre (548495 Ontario Inc) Kingston Ont $96,480, Loyalist College Belleville Ont $414,515, Memramcook Institute St Joseph NB $323,638, Ministere de l'Education: Montreal Que $162,577, Quebec Que $387,708, Ministere des Finances: Montreal Que $66,022, Quebec Que $356,017, Nadeau Decor & Entretien Ltee Montreal Que $73,346, New Brunswick Community College Moncton NB $576,640, Northern Institute of Technology Prince Albert Sask $55,226, Prince Albert Community College Prince Albert Sask $363,909, Queen's University Kingston Ont $127,536, Red Deer College Red Deer Alta $200,844, Red River Community College Winnipeg Man $73,685, Saskatoon Region Community College Saskatoon Sask $85,743, Scott Paper International Inc: New Glasgow NS $179,524, Pictou NS $100,731, Seradep Inc: Bonsecours Que $1,237,995, Montreal Que $323,311, Quebec Que $270,660, Simon Fraser University Burnaby BC $594,691, Winnipeg School Division No 1 Winnipeg Man $177,545.

Training and educational services—Public servants $530,937—Public Service Commission Ottawa Ont 113,975.

Other professional services $12,072,088—ADGA Limited Ottawa Ont $50,563, Allied Indian and Metis Society Vancouver BC $66,900, Anglican Church of Canada Toronto Ont $62,330, Apra Advance Planning and Research Vancouver BC $56,956, Archer Food Ltd Saskatoon Sask $132,229, BC Corrections Association Vancouver BC $89,940, Bechtel Quebec Ltee Quebec Que $186,095, Bulmer G Ross Vancouver BC $53,075, CACI Canada Ltd Edmonton Alta $381,379, Canadian Training Institute Downsview Ont $75,285, Coopers & Lybrand Ottawa Ont $106,639, Dataline Inc Toronto Ont $76,709, Decision Management Consultants Ottawa Ont $55,551, Domus Software Limited Ottawa Ont $102,417, Douserv Consultants Inc Ottawa Ont $70,677, Energy, Mines and Resources Ottawa Ont $102,000, Fogarty Patrick J Moncton NB $66,851, Franmed Consultants Ltd Toronto Ont $74,006, Gabriel Dumont Institute Regina Sask $58,035, Ian Martin Assoc Ltd Toronto Ont $67,767, International Catering Services Montreal Que $215,397, JSI Systems Engineering Ottawa Ont $652,941, Keith K Paget Eng Ltd Calgary Alta $100,772, Lutheran Council in Canada Toronto Ont $84,091, MacGillivray Consultants Nepean Ont $57,577, Manpower Temporary Services Kingston Ont $82,400, Miller Dan Scarborough Ont $61,314, Monenco Enterprises Ltd Quebec Que $143,521, MSA Hospital Abbotsford BC $56,800, National Council on Crime and Delinquency Madison USA $98,351, Opex 82 Montreal Que $118,553, Overhill Engineering Ltd Ottawa Ont $88,151, Professional Loss Control Ltd Fredericton NB $66,120, Public Works Canada Quebec Que $104,803, Real Opportunities for Prisoners Halifax NS $99,300, Reid John J Kingston Ont $79,993, Roman Catholic Diocese of Kingston Kingston Ont $69,094, Roy Ball Assoc Ltd Ottawa Ont $270,011, Saskatchewan University Saskatoon Sask $124,960, Service Sanitaire St-Antoine Mirabel Que $78,325, SHL Systemhouse Inc Ottawa Ont $145,067 Sisters of Charity Burnaby BC $61,454, Stevens Dr Harry A Surrey BC $82,720, Supply and Services Canada Hull Que $164,315, Synerlogic Inc Ottawa Ont $104,885, Systems Dynamics Corp Markham Ont $54,341, Tecksol Inc Ste-Foy Que $267,221, Thorne Stevenson & Kellogg Toronto Ont $71,287, United Church of Canada Toronto Ont $233,916, V S Services Kingston Ont $117,632, Versabec Inc Montreal Que $135,990, WMI du Quebec Montreal Que $60,962, Woods Gordon Toronto Ont $81,375, Wyse Lucy J Vancouver BC $56,724.

Other services $28,335,873—Alberta Solicitor General Edmonton Alta $7,196,733, Arthur Page Excavation St-Basile Que $100,620, Barbara's Office Personnel Ltd Ottawa Ont $72,163, Bell Canada Montreal Que $68,750, Bradson Personnel Pool Ottawa Ont $65,323, Bryker Data Systems Ltd Don Mills Ont $603,262, Kingston Heritage Job Fund Kingston Ont $58,735, Les Sables Fournel & Fils Inc Ste-Anne-des-Plaines Que $144,253, MacDonald and Brisson Personnel Ottawa Ont $60,002, Manitoba Province Winnipeg Man $165,482, Minister of Finance: Fredericton NB $50,906, Regina Sask $1,640,556, Ste-Foy Que $5,208,685, Ministry of Attorney General BC Victoria BC $1,748,186, Miramichi Leasing Newcastle NB $68,195, Newfoundland Government St John's Nfld $1,589,094, Norfolk Personnel Services Burnaby BC $60,986, Northwest Territories Government Yellowknife NWT $587,270, Pacific Building Maintenance Richmond BC $52,374, Province of Nova Scotia Halifax NS $128,377, Quantum Ltee Montreal Que $52,518, Secamed Ltee Montreal Que $51,885, Supply and Services Canada Hull Que $4,964,123, The 500 Selection Services Ottawa Ont $56,576, Treasurer of Ontario Scarborough Ont $1,838,006, Victor Temporary Services Ottawa Ont $55,541.

National Parole Board $426,521

Accounting services $3,700

Legal services $1,126

SOLICITOR GENERAL—*Concluded*

Protection services $57,461—Canadian Corps of Commissionaires Ottawa Ont $56,449.

Training and educational services—Public servants $36,549

Other professional services $158,771

Other services $168,914—SHL Systemhouse Ottawa Ont $87,597.

Royal Canadian Mounted Police $49,028,172

LAW ENFORCEMENT PROGRAM $49,028,172

Accounting services $190,178—Supply and Services Canada Ottawa Ont $141,608.

Computer services (informatic) $150,979

Engineering services (including research) $5,687

Health and welfare services $13,831,853—Cie d'Assurance-vie Great West Westmount Que $256,449, Dr B Casey Ottawa Ont $51,576, Great West Life Ins Co Ottawa Ont $692,258, Great West Life Ass Co Winnipeg Man $1,609,576, Health Sciences Complex St John's Nfld $73,560, Hopital Reddy Memorial Westmount Que $58,031, National Defence Medical Center Ottawa Ont $426,690, Ottawa Civic Hospital Ottawa Ont $56,492, Ottawa General Hospital Ottawa Ont $61,817, Dr E Rudnicki Toronto Ont $82,231, Vancouver General Hospital Vancouver BC $63,015, Vancouver Shaughnessy Hospital Vancouver BC $67,418, Victoria General Hospital Halifax NS $74,249.

Legal services $381,839

Protection services $13,360,274—Barnes Security Service Vancouver BC $630,837, BC Corps of Commissionaires Vancouver BC $606,025, Burns International Security Moncton NB $187,378, Canadian Corps of Commissionaires Ottawa Ont $8,605,457, Can West Investigation Winnipeg Man $98,552, Danfield Security Services Calgary Alta $137,507, Metropol Base Fort Security Yellowknife NWT $108,856, Pinkerton's of Canada Ltd Montreal Que $631,748, Pinkerton's of Quebec Montreal Que $1,468,199, Twilite Security Ltd Yellowknife NWT $121,506.

Scientific services (including research) $176,146

Training and educational services—Non-public servants $684,293—Jain Training & Consulting Ottawa Ont $52,575.

Training and educational services—Public servants $783,189—Public Service Canada Ottawa Ont $84,873.

Other professional services $120,856

Other services $19,342,878—Bank of Canada Ottawa Ont $452,760, Bee Clean Winnipeg Man $98,110, Federal Systems of Canada Ottawa Ont $57,333, Government of: Alberta $345,349, British Columbia $151,452, Manitoba $137,592, New Brunswick $143,075, Northwest Territories $73,479, Nova Scotia $157,236, Ontario $475,726, Québec $330,008, Saskatchewan $143,422, Manpower Services Regina Sask $324,738, Minister of Finance Vancouver BC $63,650, Modern Building Cleaning Regina Sask $105,240, Newfoundland (Exchequer A) St John's Nfld $91,975, Newson Lorne Victoria BC $111,946, Nichols R Distributors Montréal Que $72,059, Public Works Canada Ottawa Ont $4,120,601, Sani Building Maintenance Edmonton Alta $105,600, Sharp Lt Associates Toronto Ont $142,700, Supply and Services Canada Ottawa Ont $2,475,518, Sûreté du Québec Montreal Que $147,146, United Video Ltd Ottawa Ont $62,000, Vancouver (City of) Vancouver BC $66,576, Vesaterm Systems Ltd Ottawa Ont $100,900.

SUPPLY AND SERVICES $209,400,267

Department $134,069,725

Accounting services $3,926,395—Lucid Services Ottawa Ont $52,455, SA Kelly Management Ottawa Ont $91,810, Stevenson Kellogg Ernst & Whinney Ottawa Ont $169,500, Supply and Services Canada Hull Que $153,645, Synerlogic Ottawa Ont $278,825, Systems Network Ottawa Ont $391,462, Thorne Stevenson & Kellogg Toronto Ont $58,100, Wesley Management Corp Ottawa Ont $148,275, GK Yuill & Associates Winnipeg Man $90,489.

Computer services (informatic) $6,981

Engineering services (including research) $17,271,460—Acadia University Institute Wolfville NS $59,844, Advanced Information Technologies Corp Ottawa Ont $75,000, Age Instruments Inc Ottawa Ont $130,113, Agriforest Technologies Ltd Kelowna BC $68,537, Air Liquide Canada Ltee Montreal Que $60,085, AIRBC Division of Jim Pattison Industries Ltd Richmond BC $75,000, Alberta Wheat Pool Vancouver BC $207,066, John Arnott and Associates Ltd Toronto Ont $240,625, Arctic Laboratories Ltd Sidney BC $263,822, ATCO Ltd Calgary Alta $179,468, Atlantic Airways Ltd St John's Nfld $158,200, AII Transportation Technology Ltd Kingston Ont $86,835, Babcock & Wilcox Canada Cambridge Ont $66,506, Barringer Research Ltd Rexdale Ont $93,284, Biostar Inc Saskatoon Sask $99,759, CAE Electronics Ltd Saint-Laurent Que $93,438, Canviro Consultants Ltd Kitchener Ont $575,226, Creo Electronics Corporation Burnaby BC $332,273, KR Croasdale and Associates Ltd Calgary Alta $62,457, CTF Systems Inc Port Coquitlam BC $520,000, Dalhousie University Halifax NS $188,810, Dearborn Environmental Consulting Services Mississauga Ont $451,883, Det Norske Veritas (Canada) Calgary Alta $141,000, DIGIM Montreal Que $108,467, Ecole Polytechnique de Montreal Montreal Que $52,992, Femto Electronics Ltd Sackville NB $60,940, Focal Marine Ltd Bedford NS $113,621, FORINTEK Canada Corp Vancouver BC $350,000, Gendron Lefebvre Consultants Laval Que $62,154, Geortec Ltd St John's Nfld $57,642, Geotech Ltd Markham Ont $116,195, Glenayre Electronics Ltd Vancouver BC $535,630, Guelph Chemical Laboratories Ltd Guelph Ont $50,000, Hard Substance & Ceramic Cutting Tools Ltd Ottawa Ont $332,444, Hardy Associates (1978) Ltd Burnaby BC $64,201, Hatfield Consultants Ltd Vancouver BC $60,558, Hurley Fisheries Consulting Dartmouth NS $54,618, IDON Corporation Kemptville Ont $175,000, Indal Technologies Inc Mississauga Ont $164,043, Institut national de la rechercche scientifique Ste-Foy Que $261,342, Interact Research & Development Corporation Victoria BC $137,660, International Datacasting Corporation (IDC) Ottawa Ont $468,000, International Forestech Systems Ltd Richmond BC $158,300, ISE International Submarine Engineering Ltd Port Moody BC $374,849, Jasco Research Ltd Sidney BC $50,003, Knudsen Engineering Ltd Stittsville Ont $111,754, Lakefield Research Lakefield Ont $50,000, Laval University Ste-Foy Que $149,136, MacDonald Dettwiler and Associates Ltd Richmond BC $264,505, MacLaren Plansearch Ltd Halifax NS $149,997, McElhanney Group Ltd Calgary Alta $74,788, Melville Shipping Ltd Ottawa Ont $67,000, Memorial University of Newfoundland St John's Nfld $58,659, The MEP Company Markham Ont $229,078, Microtel Pacific Research Ltd Burnaby BC $334,000, Moniteq Ltd Concord Ont $80,678, MEL Defence Systems Ltd Stittsville Ont $74,000, Nautel (Nautical Electronic Laboratories Ltd) Halifax NS $175,561, Nordco Ltd St John's Nfld $254,000, Nortech Surveys (Canada) Inc Calgary Alta $160,000, Nova Scotia Research Foundation Corporation Dartmouth NS $97,263, Novatec Consultants Inc Vancouver BC $72,121, Oceanprobe Systems Manufacturing Inc Sidney BC $69,961, Offshore Systems Ltd Vancouver BC

SUPPLY AND SERVICES—*Concluded*

$173,441, VA Poulin & Associates Vancouver BC $142,139, Prescience Systems Inc Ottawa Ont $285,000, Prior Data Science Ltd Nepean Ont $200,000, Proctor and Redfern Ltd Don Mills Ont $70,401, Quester Tangent Corp Victoria BC $51,000, RSI-Robotic Systems International Ltd Sidney BC $59,926, Scintrex Ltd Concord Ont $144,990, Seaconsult Marine Research Ltd Vancouver BC $170,353, Seakem Oceanography Ltd Dartmouth NS $90,722, Seakem Oceanography Ltd Sidney BC $101,920, Seastar Instruments Ltd Dartmouth NS $138,854, Seastar Instruments Ltd Sidney BC $111,519, Sea-1 Research Canada Ltd Sidney BC $86,650, Seimac Ltd Bedford NS $327,857, Shako Enrg Montreal Que $55,277, KC Shen Technology International Ltd Ottawa Ont $215,930, Gilles Shoner & Associes Ltd Loretteville Que $55,476, Simon Fraser University Burnaby BC $52,842, Solarchem Corp Willowdale Ont $75,000, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $54,961, Telemus Electronic Systems Inc Nepean Ont $110,000, Timberline Vancouver BC $50,000, Tricil Ltd Mississauga Ont $125,600, University of British Columbia Vancouver BC $78,000, University of Toronto Toronto Ont $69,836, Varian Canada Inc Georgetown Ont $801,838, Wartsila Arctic Inc Vancouver BC $50,000, Witteck Development Inc Mississauga Ont $60,718, Zenon Environmental Inc Burlington Ont $187,304.

Legal services $151,177

Protection services $1,790,847—Canadian Corps of Commissionaires: Saint John NB $84,206, Ottawa Ont $1,085,260.

Scientific services (including research) $19,561

Training and educational services—Non-public servants $115,336—L Moosleitner Ottawa Ont $57,045.

Training and educational services—Public servants $2,079,137—Public Service Commission Ottawa Ont $396,847, AES Data Inc Ottawa Ont $647,608, Lemmex & Associates Ottawa Ont $107,026, EAC Amy & Sons Ltd Ottawa Ont $188,611.

Other professional services $67,993,273—ACF Communications Ltd Ottawa Ont $271,386, Dannis Management Ltd Ottawa Ont $407,310, CH Payne Marine Consultants Gloucester Ont $270,774, Supply and Services Canada Hull Que $54,306,814.

Other services $40,715,558—Aaski Management Inc Navan Ont $61,500, Barbara Personnel Inc Ottawa Ont $113,302, Berger & Associates Ottawa Ont $384,843, Bradson Personnel Services Ottawa Ont $260,180, Canada Systems Group Ottawa Ont $2,188,362, Compucraft Systems Ltd Ottawa Ont $357,492, Data Kinetics Ltd Ottawa Ont $59,400, DE Systems Ltd Ottawa Ont $2,161,170, Domicity Ltd Toronto Ont $75,000, First City Capital Ltd Ottawa Ont $150,870, German Marine Inc Montreal Que $75,885, Hart & Page Ltd Ottawa Ont $140,043, Hexagon Computer Systems Inc Ottawa Ont $214,924, Indigo Software Ltd Ottawa Ont $54,799, M5 Advertising Ltd St John's Nfld $52,963, MacDonald & Brisson Personnel Ottawa Ont $74,253, Mirco Com Systems Ltd Vancouver BC $88,581, Omnifacts Research Ltd Halifax NS $94,604, PMF Editorial Services Inc Ottawa Ont $122,634, Polmac Communications Inc Regina Sask $64,727, Portage Personnel Hull Que $83,627, Prologic Systems Ltd Ottawa Ont $59,460, Selective Placements Ottawa Ont $670,111, SHL Systemhouse Inc Ottawa Ont $308,613, Somapro Ltee Montreal Que $126,457, Supply & Services Canada Hull Que $9,797,239, Synerlogic Inc Ottawa Ont $234,724, Ultracom Consulting Services Ottawa Ont $181,917, Veritaaq Technology House Ottawa Ont $455,321, Victor Temporary Services Ottawa Ont $52,964, Williams and Wilson Public Edmonton Alta $187,218.

Statistics Canada $75,330,542

Computer services (informatic) $873,275—The Binomial Group Ltd Manotick Ont $59,929, CGI Information Systems Ottawa Ont $130,800, Honneywell Bull Ltd North York Ont $94,015, Newfoundland and Labrador Computer Services Ltd St John's Nfld $52,300, Synerlogic Inc Halifax NS $69,462, Ultracom Consulting Services Ltd Ottawa Ont $76,980.

Protection services $978,276—Canadian Corps of Commissionaires Ottawa Ont $876,478.

Training and educational services—Public servants $585,067—On Course Learning Centres Inc Ottawa Ont $54,132, Public Service Commission Ottawa Ont $106,130.

Other professional services $2,048,668—Acres International Ltd Toronto Ont $65,650, Price Waterhouse Ottawa Ont $52,579, A B Sunter Research Design and Analysis Inc Ottawa $68,000, Janet Swinamer Kingston Ont $61,728.

Other services $70,845,256—Bell Canada Ottawa Ont $61,953, Bradson Personnel Ottawa Ont $89,108, Computrex Centres Ltd Calgary Alta $168,117, Crowntek Communications Inc Willowdale Ont $86,289, Lorne Murphy Foods Ltd Ottawa Ont $51,265, National Library of Canada Ottawa Ont $63,769, Revenue Canada Taxation Ottawa Ont $4,220,245, Supply and Services Canada Ottawa Ont $686,536, Treasurer of Ontario Toronto Ont $166,417, Victor Temporary Services Ottawa Ont $51,510.

TRANSPORT $252,387,619

Department $248,638,551

Accounting services $621,282—Supply and Services Canada Hull Que $373,471.

Computer services (informatic) $4,787,260—ADGA Ltee Ottawa Ont $65,926, D I Associates Inc Toronto Ont $259,293, Datacap Ltd Ottawa Ont $122,960, DMR and Associates Ottawa Ont $110,118, Iota Consulting Ltd Ottawa Ont $102,463, Les Consultants VFP Inc Montreal Que $67,416, Maxima Computer Management Consultants Ltd Ottawa Ont $153,621, Quantum Management Services Ltd Montreal Que $74,190, Roland Carriere and Associates Ltd Ottawa Ont $82,230, S & S Software Ltd Ottawa Ont $218,212, Silico Computer Systems Inc Nepean Ont $150,760, SNI Systems Network Inc Ottawa Ont $66,351, Systematix Ottawa Ont $61,790, Veritaaq Technology House Inc Ottawa Ont $89,079.

Engineering services (including research) $23,283,802—Accuratus Engineering Ltd Vancouver BC $82,099, Adi Ltd Halifax NS $181,790, AMCA International Ltd Kanata Ont $84,039, Architectural and Engineering Services Ltd St John's Nfld $62,236, Arcop Associates Ltd Vancouver BC $70,110, Arctec Canada Ltd Kanata Ont $100,939, Arthur J Arseneau Architects Ltd Halifax NS $56,378, Associated Engineering Services Ltd Vancouver BC $423,519, Atlantic Engineering Consulting Ltd Halifax NS $57,248, B Hou Architects Ltd Edmonton Alta $59,175, Bahl Lalonde Inc Montreal Que $66,500, Bain Burroughs Hanson Ltd Vancouver BC $147,592, Beauchemin Beaton Lapointe Inc Montreal Que $177,296, Beckie Hydrogeol Consultants Ltd Winnipeg Man $64,823, BFL Consultants Ltd Halifax NS $93,548, CJ Radford Engineering Ltd Toronto Ont $119,646, Chandler Kennedy Dandyk Kilpatrick Calgary Alta $189,241, Charleson Engineering Ltd Winnipeg Man $85,283, Cogemat Inc Montreal Que $55,622, Cohos Evamy Partnership Edmonton Alta $125,175, Collins Fulker McDonell Maltby Vancouver BC $119,786, Communication Garo Inc Montreal Que $72,578, Controle Technique de Couverture Ltee Montreal Que $70,470, Crandall and Associates Ltd Moncton NB

TRANSPORT—*Continued*

$120,912, CRS Inc Montreal Que $52,100, D S Lea Associates Ltd Winnipeg Man $119,871, Dayton and Knight Ltd Vancouver BC $190,375, Delcan Deleuw Western Ltd Edmonton Alta $234,299, Deleuw Cather Canada Ltd Winnipeg Man $178,234, Dessau Environnement Ltée Montreal Que $55,669, DS Lea Associates Ltd Winnipeg Man $79,303, Duncan and Associates Engineering Ltd Nanaimo BC $391,713, Dupont Desmeules et Associes Inc Montreal Que $870,633, Dupuis Routhier Riel and Associates Ltee Laval Que $176,314, EBA Engineering Consultants Ltd Calgary Alta $58,312, Eldred Barr Edmonton Alta $54,429, Eyretechnics Ltd Kanata Ont $61,976, Fairbanks Architects Ltd Vancouver BC $57,249, Fenco Engineering Inc Toronto Ont $105,134, Fenco Lavalin Corp Vancouver BC $200,772, GCG Dillon Consulting Ltd Edmonton Alta $56,826, Gendron Lefebvre et Associes Ltee Montreal Que $255,134, George J Yamazaki Toronto Ont $56,592, German and Milne Inc Montreal Que $217,756, Hamel Beaulieu et Associes Ltee Montreal Que $146,892, Harry S Peterson Company of Canada Ltd Toronto Ont $90,047, ID Engineering Consultants Ltd Winnipeg Man $237,441, Ingetec Firme D'Inspection Ltee Montreal Que $62,449, Island Engineering Ltd Halifax NS $89,935, J S I Systems Engineering Ltd Toronto Ont $65,800, Kamrus Construction Ltd Toronto Ont $66,100, Kenaidan Construction Ltd Toronto Ont $263,222, Ker Priestman and Associates Ltd Vancouver BC $59,726, Killich Metz Bowen Rose Vancouver BC $86,505, KLM Engineering Ltd Vancouver BC $88,669, Lalonde Valois Lamarre Associates Inc Montreal Que $157,808, Larose Laliberte Petrucci Montreal Que $94,288, Lemay Leclerc Architectes Inc Montreal Que $140,748, Les Consultants BCPTA Inc Montreal Que $111,563, Les Consultants Dessau Inc Montreal Que $182,754, Les Laboratoires Ville-Marie Inc Ville-Marie Que $274,849, MacDonald Cockburn McFeetors Winnipeg Man $357,783, McCormick Rankin and Associates Ltd Toronto Ont $77,017, McElhanney Engineering Services Ltd Vancouver BC $182,597, MM Dillon Ltd Winnipeg Man $69,775, Monenco Consultants Ltd Edmonton Alta $104,325, Monette Leclerc St-Denis Montreal Que $168,440, Murray & Murray Griffiths and Rankin Toronto Ont $481,390, National Research Canada Ottawa Ont $66,238, National Research Council Ottawa Ont $199,511, ND Lea and Associates Ltd Vancouver BC $751,633, Norr Airport Planning Associates Ltd Toronto Ont $54,732, Ocean Chem Labs Ltd Dartmouth NS $53,609, Oliver Mangione McCalla and Associates Ltd Nepean Ont $55,632, Omni Engineering Inc Vancouver BC $75,344, Peat Marwick and Partners Management Consultants Montreal Que $146,226, Peterson and Lester Architects Vancouver BC $410,315, Phillips Barratt Kaiser Engineering Ltd Vancouver BC $266,432, Pinchin Harris and Associates Ltd Vancouver BC $122,561, Polytech Inc Montreal Que $171,354, Public Works Canada: Edmonton Alta $494,886, Montreal Que $207,116, Read Jones Christoffersen Ltd Edmonton Alta $71,300, Reid Crowther and Partners Ltd: Edmonton Alta $172,492, Vancouver BC $157,110, Rene Seguin et Associes Ltee Montreal Que $177,758, Robert Freundlich and Associates Ltd Vancouver BC $94,869, Roche Associes Ltee Montreal Que $52,708, Shawmont Nfld Ltd St John's Nfld $50,054, Sheppard Hedges and Green Ltd Gander Nfld $428,543, St Lawrence Seaway Authority Cornwall Ont $51,935, Stanley Associates Engineering Ltd Kamloops BC $494,627, Technisol Inc Montreal Que $96,989, Tecsult Inc Montreal Que $55,197, The BAE Group Halifax NS $72,078, Thompson Berwick Pratt and Partners Vancouver BC $75,193, Torchinsky Consulting 1976 Ltd Edmonton Alta $54,833, Tremblay Deschenes et Associes Ltee Montreal Que $55,300, UMA Engineering Ltd Edmonton Alta $190,595, Urban Systems Ltd Kamloops BC $148,149, Versatile Systems Engineering Inc Halifax NS $73,520, Victor Engineering Ltd Winnipeg Man $64,337, W L Wardrop and Associates Ltd Edmonton Alta $53,086, Willis Cunliffe Tait and Company Ltd New Westminster BC $127,490, Winklaar Howard and Associates Ltd Edmonton Alta $108,272, WL Wardrop and Associates Ltd Edmonton Alta $172,214.

Health and welfare services $951,806

Legal services $832,450—McLennon Ross Edmonton Alta $239,651, Public Works Canada Vancouver BC $103,081.

Protection services $42,612,463—Agence de Securite et D'Investigation Inc Montreal Que $80,757, A & B Office Services Ltd Vancouver BC $52,648, BC Corps of Commissionaires Vancouver BC $1,929,681, Canadian Corps of Commissionaires: Edmonton Alta $387,930, Halifax NS $1,990,195, Kingston Ont $667,741, Montreal Que $3,218,691, Ottawa Ont $687,989, Saint John NB $241,563, St John's Nfld $377,981, Ste-Foy Que $163,841, Toronto Ont $1,329,989, Vancouver BC $198,752, Victoria BC $206,976, Windsor Ont $50,825, Winnipeg Man $1,448,360, City of Calgary Calgary Alta $1,711,395, City of Edmonton Edmonton Alta $168,019, Groupe Admari Inc Montreal Que $126,231, Help International Ltd Edmonton Alta $91,455, Klondike Security Services Ltd Edmonton Alta $65,313, Metropol Base Fort Security Group Ltd Edmonton Alta $153,307, Metropol Security Ltd: Halifax NS $150,965, St John's Nfld $241,801, Municipal Regional of Peel Peel Ont $338,821, Olsen Security Services Ltd Edmonton Alta $62,744, Pinkerton du Quebec Ltee Montreal Que $97,048, Royal Canadian Mounted Police: Edmonton Alta $3,374,493, Halifax NS $1,181,802, Montreal Que $6,523,216, St John's Nfld $1,558,062, Toronto Ont $9,423,131, Vancouver BC $1,845,913, Winnipeg Man $1,454,659, Wackenhut Toronto Ont $366,071.

Scientific services (including research) $875,820—Environment Canada Ottawa Ont $165,000, Lasalle Hydraulic Laboratory Ltd Lasalle Que $196,476, National Defence Ottawa Ont $152,045, TES Ltd Ottawa Ont $80,111, Thomson-Trembaly Inc Montreal Que $91,042.

Training and educational services—Non-public servants $325,035

Training and educational services—Public servants $6,533,045—Air Canada Winnipeg Man $308,289, Canadian Pacific Airlines Ltd Vancouver BC $98,164, CEGEP Rimouski Que $56,133, Corrigan Instrumentation Ltd Georgetown Ont $75,026, De Havilland Aircraft of Canada Ltd Downsview Ont $79,295, Department of Transportation—Federal Aviation Administration Oklahoma City Ok USA $97,706, Digital Equipment of Canada Ltd Kanata Ont $78,168, Execaire Inc Montreal Que $143,831, Flight Safety International Flushing NY USA $511,314, Nordair Ltd Dorval Que $69,749, Northern Alberta Institute of Technology Edmonton Alta $92,175, Public Service Commission of Canada Ottawa Ont $738,650, Softwords Division of Press Ltd Ottawa ont $69,120, The Training Group Toronto Ont $63,365, Transport Canada Ottawa Ont $573,006.

Other professional services $45,320,644—A J Robinson and Associates Inc Toronto Ont $86,739, Adi Ltd Ottawa Ont $127,457, AII Transportation Technology Kingston Ont $159,865, Air BC Richmond BC $129,908, AIT Advanced Information Technologies Corp Ottawa Ont $64,175, Alberta Terminals Ltd Edmonton Alta $100,000, Alcan International Ltd Montreal Que $76,097, Ampower Canada 1982 Ltd St Catharines Ont $80,225, Aqua-Marine Quebec Inc Quebec Que $578,991, Arctec Canada Ltd Kanata Ont $1,239,434, Arctic Institute of North America Edmonton Alta $59,255, Arctic Sciences Ltd Sidney BC $244,094, Arthur Andersen and Co Ottawa Ont $61,976, Arthur Nash Dunrobin Ont $52,650, Association du Camionnage du Quebec Montreal Que $55,023, Audioval Communication Inc Montreal Que $197,978, Aviation Planning Associates Ltd Montreal Que $115,164, BC Corps of Commissionaires Vancouver BC $67,135, BC Hydro Surrey BC $113,830, Barringer Research Ltd Rexdale Ont $93,284, Bazin Dumas Dupre Sormany Montreal Que $54,374, Biokinetics

TRANSPORT—*Continued*

and Associates Ltd Ottawa Ont $247,480, Bombardier Inc Montreal Que $192,513, Brian H Longson Scarborough Ont $63,866, British Columbia Railway Vancouver BC $199,884, British Rail Engineering Ltd Derby England $117,222, CAE Electronics Ltd St Laurent Que $93,438, Canada Ports Corp Ottawa Ont $150,437, Canadian Astronautics Ltd Ottawa Ont $291,041, Canadian Broadcasting Corp Ottawa Ont $1,247,428, Canadian Chemical Producers Association Ottawa Ont $63,370, Canadian Corps of Commissionaires: Halifax NS $128,841, St John's Nfld $110,561, Toronto Ont $542,160, Canadian Standards Association Rexdale Ont $297,788, Canadian Transport Commission Ottawa Ont $251,898, Canarctic Shipping Company Ltd Ottawa Ont $1,896,307, Celanese Canada Inc Mississauga Ont $52,704, Centre for Frontier Engineering Research Edmonton Alta $348,270, City of Edmonton Edmonton Alta $65,748, City of Mississauga Mississauga Ont $81,354, Claude G Leclerc Montreal Que $51,000, Cole Sherman Transmark Transportation System Consultants Willowdale Ont $59,460, Communication Tower Services Ltd Toronto Ont $68,860, Communications Gillies Inc St-Lambert Que $56,661, Comshare Ltd Rexdale Ont $118,505, Concord Scientific Corp Toronto Ont $79,090, Coopers and Lybrand Consulting Group Ottawa Ont $151,761, CTF Systems Inc Port Coquitlam BC $149,312, Dale et Compagnie Ltee Montreal Que $52,063, De Havilland Aircraft Co Downsview Ont $131,643, Deleuw Cather Canada Ltd Ottawa Ont $124,555, Delcan Deleuw Cather Canada Ltd Toronto Ont $119,860, Det Norske Veritas Calgary Alta $323,307, DMR and Associates Ltd Ottawa Ont $96,607, Donald Carter D Sc Ste-Foy Que $82,500, Donald Leitch and Associates Inc Winnipeg Man $113,603, E A C Amy and Sons Ltd Ottawa Ont $400,797, Econosult Inc Montreal Que $67,682, EER Technologies Corp Ottawa Ont $65,550, Ekos Research Associates Inc Ottawa Ont $82,318, Engineering International Toronto Ont $69,974, Environment Canada Ottawa Ont $50,000, Epix Inc Montreal Que $114,015, Ezee Parc Ltd Montreal Que $54,116, Fairhall Moffatt and Woodland Ltd Toronto Ont $56,790, Fisheries Resource Development Ltd Halifax NS $80,000, Focal Marine Ltd Bedford NS $81,558, Fodor Engineering Ltd Toronto Ont $106,484, Forest Engineering Research Institute Pointe-Claire Que $169,193, Fridev-Concool Brossard Que $148,384, Gentec Inc Ste-Foy Que $66,115, German Marine Inc Montreal Que $573,950, Hartley and Ferguson Ltd Toronto Ont $61,327, Hawk International Group Winnipeg Man $66,039, Hiett and Associates Ltd Toronto Ont $95,745, Horton Ball Walter and Associates Toronto Ont $57,679, Husky Oil Operations Ltd Calgary Alta $103,545, ID Engineering Company Ltd Winnipeg Man $63,874, Informetrica Ltd Ottawa Ont $88,000, Intellitech Canada Ltd Ottawa Ont $64,200, Intera Technologies Ltd Calgary Alta $285,338, J L Richards and Associates Ltd Toronto Ont $123,710, J R Moore and Associates Ltd Edmonton Alta $57,565, James F Hickling Management Consultants Ltd Ottawa Ont $1,232,762, James R Hughes Management Calgary Alta $78,891, JL Richards and Associates Ltd Ottawa Ont $109,023, John Arnott and Associates Ltd Toronto Ont $234,244, Kenaiden Contracting Ltd Toronto Ont $110,312, Kenting Earth Sciences Ltd Toronto Ont $56,697, Lamorte Williams and Associates Vancouver BC $51,742, Le Groupe Ecotone Inc Montreal Que $74,990, Les Systemes de Securite Penna Inc Dollard-des-Ormeaux Que $100,877, Loecus Informatics Inc Ottawa Ont $92,482, MacLaren Engineers Inc Toronto Ont $214,634, Marshall Macklin Monaghan Ltd Toronto Ont $173,159, Martec Ltd Halifax NS $52,676, Maunder and Britnell Engineering Ltd Markham Ont $58,990, Maxtower Company Ltd Toronto Ont $67,596, McCormick Rankin and Associates Ltd Toronto Ont $95,986, McLean Peister Ltd Toronto Ont $125,825, McLennan Ross Edmonton Alta $99,419, Melville Shipping Ltd Calgary Alta $138,000, Melville Shipping Ltd Ottawa Ont $166,983, Monaghan Delph Ltd Toronto Ont $55,467, Monenco Consultants Ltd Calgary Alta $53,247, Monteith and Sutherland Ltd Toronto Ont $54,759, National Research Council Canada Ottawa Ont $70,206, Nordco Ltd St John's Nfld $72,701, Norland Science and Engineering Ltd Ottawa Ont $107,212, Norr Airport Planning Associates Ltd Toronto Ont $351,515, Offshore Systems Ltd North Vancouver BC $173,353, Ontario Research Foundation Mississauga Ont $387,663, Oracle Communications Inc Burnaby BC $293,526, Peat Marwick Mitchell and Co Toronto Ont $215,455, PLR Consultants 139599 Canada Inc Ottawa Ont $65,338, Port Arthur Shipbuilding Co Thunder Bay Ont $62,129, Potentia Consultants Ltd Ottawa Ont $77,899, Price Warehouse Ottawa Ont $239,028, Price Waterhouse Ltd Vancouver BC $486,873, Prince Rupert Water Taxi Ltd Prince Rupert BC $156,023, Proctor and Redfern Group Toronto Ont $133,727, Progressive Building Maintenance Ltd Vancouver BC $200,225, Provost Cartage Montreal Que $120,032, Public Works Canada: Hull Que $180,108, Ottawa Ont $2,487,344, Toronto Ont $82,450, Qualserv Ltd Nepean Ont $96,634, Quantalytics Inc Vancouver BC $56,546, Queen's University Kingston Ont $305,097, Raytheon Canada Ltd Waterloo Ont $89,000, Roads and Transportation Association of Canada Ltd Ottwa Ont $205,433, Ronalds Printing Montreal Que $155,000, Roy Ball Associates Ltd Ottawa Ont $96,151, Rutenberg Design Inc Dorval Que $188,261, Sable Maritime Ltd Kanata Ont $55,138, Seatronics Technologies Ltd Burnaby BC $59,254, Seshadri Sankar Inc Brossard Que $92,713, Shako Engineering Montreal Que $55,277, Shell Canada Products Ltd Don Mills Ont $55,429, Signalcom Canada Corp Brampton Ont $69,503, Sperling Associates Ltd Ottawa Ont $54,050, Statistics Canada Ottawa Ont $554,097, Supply and Services Canada Hull Que $2,667,298, Svedas Koyanagi Architects Toronto Ont $51,000, Sypher Mueller International Inc Ottawa Ont $199,859, Telecommunication Sans Fils Inc Montreal Que $102,043, Temas Management Ltd Nepean Ont $54,000, TES Ltd Ottawa Ont $248,755, The Pass Group Ottawa Ont $171,215, The Trade and Transportation Group Ottawa Ont $78,612, Thompson Lightsone and Co Ltd Toronto Ont $106,389, Tizzard Enterprises Ltd St John's Nfld $65,432, Touche Ross Management Consultants Ottawa Ont $139,074, Tradewind Scientific Ltd Ottawa Ont $109,868, Transport Canada Ottawa Ont $1,354,473, Transport Provost Inc Montreal Que $74,538, University of: Manitoba Winnipeg Man $92,123, Saskatchewan Saskatoon Sask $296,188, Toronto Toronto Ont $245,952, Waterloo Waterloo Ont $69,935, Urbanics Consultants Ltd Vancouver BC $58,280, UTDC Inc Kingston Ont $449,275, VIA Rail Canada Inc Montreal Que $77,753, Virtual Prototypes Inc Montreal Que $119,000, W R Davis Engineering Ltd Ottawa Ont $263,177, Wartsila Arctic Inc Vancouver BC $125,066, World Weatherwatch Toronto Ont $168,357, Young and Wiltshire Management Consultants Ottawa Ont $98,199.

Other services $122,494,944—100921 Canada Inc Dorval Que $1,478,031, A & A Services Co Ltd Vancouver BC $68,718, AKW Homes Sydney NS $380,210, Alvin J Scott Douglastown NB $62,950, Av-Tech Inc Montreal Que $53,377, B C Corps of Commissionaires Vancouver BC $912,506, B O T Construction Ltd Toronto Ont $656,814, B & M Paving Ltd Gander Nfld $335,952, Barbara Personnel Inc Ottawa Ont $108,380, Base Fort Security Group Edmonton Alta $79,191, Behr Investment Corp Winnipeg Man $120,577, Best Cleaners Ltd Montreal Que $93,948, Best Cleaners & Contractors Ltd Montreal Que $506,679, Bordeaux Maintenance Services Ltd Moncton NB $946,618, Bradson Personnel Services Inc Ottawa Ont $363,254, Business Rescue Association Ltd Ottawa Ont $419,585, C A F A's Inc Montreal Que $144,459, C P Personnel Services Ltd St John's Nfld $56,308, Can Dive Services Ltd Vancouver BC $151,725, Canada Systems Group Ltd Ottawa Ont $337,321, Canada's Capital Building Services Ltd Vanier Ont $2,659,153, Canadian Conference of Motor Transport Administrators Ottawa Ont $52,624, Canadian Corps of Commissionaires: Edmonton Alta $226,240, Montreal Que $102,679, Ottawa Ont $78,071, Winnipeg Man $331,388, Canadian Locker

TRANSPORT—*Continued*

Company Ltd Montreal Que $223,516, Canadian Medical Association Ltd Ottawa Ont $58,760, Candace C Friesen Edmonton Alta $67,366, Capital Arborist Ltd Toronto Ont $122,436, Capital City Maintenance Ltd Toronto Ont $688,381, Car Park Management Services Ltd Halifax NS $52,498, Carrier Canada Ltd Calgary Alta $767,671, Carriere Mirabel Inc Montreal Que $113,816, Cassidy Construction Ltd Edmonton Alta $87,475, Century Parking Service Ltd Calgary Alta $179,561, City of North Battleford North Battleford Sask $118,472, Civil Aviation Authority-Aviation House Edinburgh Scotland $149,348, Clintar Groundskeeping Services Ltd Toronto Ont $141,990, Computer Sciences Canada Ltd Winnipeg Man $58,914, Concorde Maintenance Ltd Calgary Alta $1,165,012, Construction Edec Inc Montreal Que $163,808, Construction Maintenance Repairs Ltd Shearwater NS $203,811, Cornwall Regional Hospital Linen Service Cornwall Ont $128,418, Corporation of the Township of Golden Balmertown Ont $178,500, Cree Band Council Eastmain Montreal Que $128,945, Cree Band Council of Waskaganish Que $108,863, Cree Band Council Wemindji Montreal Que $138,086, Crowntek Communications Inc Markham Ont $245,554, D & V Traders Ltd Toronto Ont $446,957, Dale & Compagnie Ltee Montreal Que $57,963, Datacap Ltd Ottawa Ont $61,064, Dataways Corporation Ltd Winnipeg Man $63,361, Department of Communications Ottawa Ont $610,000, Department of Tourism Halifax NS $94,582, Derko Ltd Ste-Foy Que $85,197, Digital Equipment of Canada Ltd Kanata Ont $595,919, Dufferin Construction Company Ltd Toronto Ont $111,332, Dynamic Maintenance Ltd Vancouver BC $1,211,325, East-Can Maintenance Ltd Dartmouth NS $345,610, Echo Bay Mines Ltd Edmonton Alta $139,200, Ecole Polytechnique de Montreal Montreal Que $181,509, Entreprises Paysagiste Gaspard Inc Montreal Que $62,924, Environment Canada: Downsview Ont $16,640,992, Edmonton Alta $2,721,277, Halifax NS $800,701, Montreal Que $1,583,200, Ottawa Ont $905,503, Toronto Ont $574,775, Vancouver BC $1,615,023, Winnipeg Man $656,430, Evans Building Cleaning Ltd Calgary Alta $80,028, Fairbairn Executive Services Ltd Ottawa Ont $51,233, Federated Building Maintenance Ltd Toronto Ont $83,018, Focus Building Services Ltd Edmonton Alta $71,350, Fred H Ross & Associates Ltd Yellowknife NWT $498,794, G & M Development Ltd Lower Sackville NS $143,583, Galt Western Personnel Ltd Vancouver BC $122,755, Gazzola Paving Ltd Toronto Ont $147,648, Groupe Admari Inc Montreal Que $533,470, H M Aquablast Ltd Toronto Ont $126,690, H & H Enterprises Ltd Wabush Nfld $54,905, Holiday Building Cleaning Co Ltd Montreal Que $1,096,976, Honeywell Ltee Montreal Que $164,787, Hughes Guerette Cacouna Que $67,800, Huron Aviation Inc Toronto Ont $436,757, I P Sharp Associates Ltd Toronto Ont $245,367, Indesco Ltd Toronto Ont $58,768, Inuvik Inn Ltd Inuvik NWT $126,310, Iota Consulting Ltd Ottawa Ont $80,150, ITT Felec Services Colorado Springs Colo USA $52,653, J R Carpet (82) Ltd Edmonton Alta $50,170, Jarzab Enterprises Ltd Winnipeg Man $210,979, Jet Janitor Services Ltd Stephenville Nfld $227,425, Jim Neary Heavy Equipment Ltd Portugal Cove Nfld $75,356, Johnson Controls Ltd Calgary Alta $53,274, Kelly Services Ltd Toronto Ont $140,161, King's Northern Cleaning Ltd North Bay Ont $170,525, La Sagouine Produits Ltee Montreal Que $320,920, Laidlaw Waste Systems Ltd Montreal Que $123,610, Les Services D'Entretien CDJ Inc Montreal Que $86,931, Les Systemes sur Mesure PB Inc Montreal $246,816, Lighter Than Air Exhibition Vancouver BC $80,000, Manpower Temporary Services Ltd Toronto Ont $77,411, McGill University Montreal Que $208,329, Metropolitan Maintenance & Cleaning Ltd Toronto Ont $86,571, Metropolitan Parking Inc: Montreal Que $205,568, Toronto Ont $1,331,178, Michel Miller Inc Montreal Que $166,883, Mille Iles Personnel Services Ste-Therese Que $76,730, Modern Building Cleaning Newfoundland Ltd St John's Nfld $300,333, Monselet Construction and Equipment Ltd Montreal Que $686,372, Motorola Information Systems Toronto Ont $89,257, MTT Media Tapes and Transcripts Ltd Ottawa Ont $86,795, Nanisivik Mines Ltd Winnipeg Man $78,413, National Defence Ottawa Ont $111,893, Network Personnel Inc Ottawa Ont $70,318, Office Overload Ltd: Edmonton Alta $54,525, Winnipeg Man $78,819, Ottawa Parking Services Ltd Ottawa Ont $172,747, Oxford Building Maintenance Co Ltd Winnipeg Man $334,810, Pacific Building Maintenance Ltd Richmond BC $936,870, Penetang Midland Coach Lines Inc Midland Ont $283,089, Premar Inc Montreal Que $67,730, Progressive Building Maintenance Ltd Vancouver BC $154,346, Public Works Canada: Cap-Diamant Que $418,251, Charlottetown PEI $325,306, Halifax NS $490,593, London Ont $377,105, Montreal Que $2,237,356, Quebec Que $1,824,629, Saint John NB $697,084, Toronto Ont $1,630,655, Vancouver BC $2,477,982, Quantum Management Services Ltd Ottawa Ont $334,659, Randy Barlow Winnipeg Man $66,429, Rose Building Maintenance Ltd Edmonton Alta $864,804, Service Star Building Cleaning Inc Ottawa Ont $873,298, Services Quebecair Inc Montreal Que $83,962, Shade Aviation Services Ltd Edmonton Alta $304,437, Snow/Moore Grate Sand & Gravel Co Ltd Halifax NS $66,090, Socanav Inc Montreal Que $100,079, Societe Sanitaire Laval Ltee Laval Que $172,588, Societe Sogsabec Ltd St-Laurent Que $951,416, Soulard Window Cleaning Inc Ottawa Ont $78,446, St Leonard Airport Commission St Leonard NB $308,400, Stacey Personnel Ottawa Ont $55,772, Staffing Consultants Ottawa Ont $139,511, Statistics Canada Ottawa Ont $960,571, Suggars News Distributors Ltd Cornwall Ont $80,369, Sunlite Floor Cleaners Ltd Toronto Ont $52,429, Supply and Services Canada: Hull Que $12,957,110, Ottawa Ont $919,688, Sydney Contractors Ltd Sydney NS $51,855, Technical University of Nova Scotia Halifax NS $273,776, Tecksol Inc: Montreal Que $1,059,119, Ste-Foy Que $60,650, Temporarily Yours Vancouver BC $167,895, Temporary Office Services Inc Toronto Ont $223,112, TES Ltd Toronto Ont $80,821, The 500 Selection Services Montreal Que $99,195, Total Employment Services Ltd Toronto Ont $64,175, Tower Arctic Ltd Frobisher Bay NWT $1,861,516, Transport Canada: Ottawa Ont $12,052,824, Winnipeg Man $129,300, Transports Bravo Inc Montreal Que $146,074, University of: British Columbia Vancouver BC $204,643, Calgary Calgary Alta $185,798, Manitoba Winnipeg Man $136,807, New Brunswick Fredericton NB $168,846, Saskatchewan Saskatoon Sask $173,071, Toronto Toronto Ont $77,091, Western Ontario London Ont $203,005, Victor Temporary Services Ltd Ottawa Ont $362,958, Volker and Stevins Contracting Ltd Edmonton Alta $85,033, Wakshinsky Bros Ltd Winnipeg Man $90,333, Whistle Cleaning Ltd Winnipeg Man $91,676, Winnipeg Convention and Visitors Association Winnipeg Man $60,020, Y & R Paquette Inc St-Jérôme Que $798,265.

Canadian Aviation Safety Board $1,481,822

Computer services (informatic) $112,385—DSS/Information Technology Centre Ottawa Ont $82,117.

Engineering services (including research) $3,007

Health and welfare services $4,333

Legal services $18,581

Protection services $2,655

Scientific services (including research) $2,632

Training and educational services—Non-public servants $16,862

Training and educational services—Public servants $199,212

Other professional services $77,143—DSS/Bureau of Management Consulting Hull Que $77,142.

Other services $1,045,012—Hewlett Packard Ottawa Ont $51,870, Prior Data Sciences Kanata Ont $155,253, Quantum Montreal Que

TRANSPORT—*Concluded*

$69,750, Staffing Consultants Toronto Ont $66,344, Victor Temporary Services Ottawa Ont $53,623.

Canadian Transport Commission $1,901,262

Computer services (informatic) $40,500

Engineering services (including research) $18,123

Legal services $34,963

Protection services $42,252

Training and educational services—Non-public servants $608

Training and educational services—Public servants $115,293

Other professional services $295,207

Other services $1,354,316—Comshare Rexdale Ont $106,666, L'Industrielle-Services Techniques Inc Montreal Que $368,345, Government of Canada—Statistics Canada Ottawa Ont $237,170, Government of Canada—Supply and Services Canada Ottawa Ont $89,079, Government of Canada—Transport Canada Ottawa Ont $250,000.

Civil Aviation Tribunal $109,509

Computer services (informatic) $27,726

Legal services $13,608

Training and educational services—Public servants $399

Other professional services $65,126

Other services $2,650

Grain Transportation Agency Administrator $223,900

Accounting services $8,399

Computer services (informatic) $10,618

Legal services $2,000

Training and educational services—Public servants $13,234

Other professional services $77,915

Other services $111,734

Northern Pipeline Agency $32,575

Accounting services $25,853

Other professional services $2,695

Other services $4,027

TREASURY BOARD $9,900,700

Secretariat $7,365,443

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $7,353,161

Computer services (informatic) $76,000

Legal services $6,380

Protection services $250

Training and educational services—Public servants $178,118—Public Service Commission Ottawa Ont $144,217.

Other professional services $2,391,407—Alphatext Ltd Toronto Ont $67,833, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $364,483, Canada Post Corporation Ottawa Ont $53,262, Coopers & Lybrand Toronto Ont $62,225, Jules Pleau Piedmond Que $62,076, Sobeco Montreal Que $75,900, Statistics Canada Ottawa Ont $651,000, A Szlazak Ottawa Ont $67,833.

Other services $4,701,006—Alphatext Ltd Toronto Ont $305,664, Barbara Personnel Ottawa Ont $110,679, Fairbain Executive Services Ottawa Ont $56,651, I P Sharp & Associates Ltd Toronto Ont $109,804, Quantum Mgt Services Ltd Ottawa Ont $88,746, Personal Application Centre - Supply and Services Canada Ottawa Ont $3,534,425, The 500 Selection Ottawa Ont $64,311.

TEMPORARY ASSIGNMENT PROGRAM $12,282

Training and educational services—Public servants $12,252

Other services $30

Comptroller General $988,964

Computer services (informatic) $30,514

Training and educational services—Public servants $77,005

Other professional services $764,737—Arthur Anderson and Company Toronto Ont $133,319, Price Waterhouse Management Consultants Ottawa Ont $164,500, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $121,933.

Other services $116,708

Privatization and Regulatory Affairs $1,546,293

Training and educational services—Public servants $34,380

Other professional services $1,078,993—Dominion Securities Ames Toronto Ont $250,000, McLeod Young Weir Ltd Toronto Ont $135,000, Pemberton Houston Willoughby Vancouver BC $100,000, Salomon Brothers Inc New York NY USA $117,100, Thorne Ernst and Whinney Ottawa Ont $119,600.

Other services $432,920

VETERANS AFFAIRS $140,913,619

Department $140,913,619

VETERANS AFFAIRS PROGRAM $139,884,111

Accounting services $36,012

Computer services (informatic) $222,345—DMR Associates Halifax NS $55,419, Online Support Charlottetown PEI $71,925.

Health and welfare services $127,037,335—Alberta Hospital Edmonton Alta $78,156, Alberta Hospital and Medical Care Health Care Edmonton Alta $74,831, Blue Cross Moncton NB $420,441, Brockville Psychiatric Hospital Brockville Ont $58,915, Budget Drug Mart Clarenville Nfld $71,336, Burns Lake District Hospital Burns Lake BC $88,122, Cabot Pharmacy Clarenville Nfld $67,358, Camp Hill Hospital Halifax NS $7,343,983, Calgary Coop Assoc Calgary Alta $79,847, Calgary District Hospital Group Calgary Alta $63,492, Canadian National Institute for the Blind Toronto Ont $88,217, Centre Hospitalier Université Laval Ste-Foy Que $2,255,897, Claresholm Care Centre Claresholm Alta $80,005, Deer Lodge Centre Winnipeg Man $8,520,314, Dr Everett Chalmers Hospital Fredericton NB $2,211,134, Dr George Dumont Hospital Moncton NB $1,520,743, Dr P Hong Toronto Ont $114,232, Dr

VETERANS AFFAIRS—*Concluded*

S Kashyap London Ont $54,927, EM Found Health Centre Charlottetown PEI $88,250, Fisherman's Memorial Hospital Lunenburg NS $1,215,000, Foreign Countries Ottawa Ont $534,683, General Hospital Corporation St John's Nfld $3,425,058, Glace Bay General Hospital Glace Bay NS $858,000, Greens Pharmacy Badgers Quay Nfld $105,796, Greenshields Windsor Ont $467,529, Halifax Infirmary Halifax NS $60,441, Hoods Pharmacy Charlottetown PEI $51,740, Hotel Dieu Hospital Kingston Ont $50,616, Kelowna General Hospital Kelowna BC $114,208, Kelway's Pharmacy Ltd Gander Nfld $68,353, Laboratoire Dentaire Esthestic Montreal Que $68,363, Lions Gate Hospital North Vancouver BC $129,033, Mabon Drug Montague PEI $55,522, Medical Services Plan of BC Victoria BC $936,446, Metro Calgary and Rural General Hospital District 93 Calgary Alta $1,019,761, Minister of Finance Victoria BC $131,142, Mirimachi Senior Citizens Home Chatham NB $544,600, Mount Pearl Optical and Hearing Aid Centre Mount Pearl Nfld $92,401, National Defence Medical Centre Ottawa Ont $661,860, Northside Harbour View Sydney Mines NS $1,779,624, OXY-Med Lindsay Ont $52,181, Parkdale Pharmacy 1981 Ltd Charlottetown PEI $74,289, Parkwood Hospital London Ont $10,603,941, Respicare Inc Ottawa Ont $86,313, Riverview Hospital Port Coquitlam BC $231,004, Royal Inland Hospital Kamloops BC $83,334, Royal Jubilee Hospital Victoria BC $756,171, Saint John Regional Hospital Saint John NB $3,056,715, Saint Vincent Hospital Ottawa Ont $53,928, St Paul's Hospital Vancouver BC $56,441, Shaughnessy Hospital Vancouver BC $3,435,951, Shoppers Drug Mart 102 Charlottetown PEI $79,789, Shoppers Drug Mart Montague PEI $79,688, Shoppers Drug Mart Souris PEI $57,740, Shoppers Drug Mart Summerside PEI $71,582, Sir Arthur Pearson Napanee Ont $110,086, Soldiers Memorial Hospital Campbellton NB $1,167,067, Soldiers Memorial Hospital Middleton NS $1,155,350, Sunnybrook Hospital Toronto Ont $7,606,755, Sunnybrook Hospital (University of Toronto Clinic) Toronto Ont $50,308, Surrey Memorial Hospital Surrey BC $53,651, Treasurer of Ontario Toronto Ont $82,244, University Hospital London Ont $142,827, University of Alberta Edmonton Alta $809,061, Vancouver General Hospital Vancouver BC $166,251, Vernon Jubilee Hospital Vernon BC $54,746, Victoria General Hospital Halifax NS $124,978, Victoria Hospital Corporation London Ont $8,147,624, Victorian Order of Nurses Hamilton Ont $189,885, Victorian Order of Nurses Kingston Ont $53,186, Victorian Order of Nurses London Ont $134,784, Victorian Order of Nurses Ottawa Ont $112,830, Victorian Order of Nurses Peterborough Ont $78,372, Victorian Order of Nurses St John NB $57,156, Victorian Order of Nurses Willowdale Ont $284,172, Waites Drug Mart Summerside PEI $56,469, Wascana Hospital Regina Sask $1,441,440, Waterford Hospital St John's Nfld $63,875.

Legal services $15,752

Protection services $1,084,003—Canadian Corps of Commissionaires: Montreal Que $541,893, Ottawa Ont $98,113, Saint John NB $310,808, Saskatoon Sask $62,361.

Training and educational services—Public servants $522,182—Public Service Commission Ottawa Ont $113,503.

Other professional services $1,390,110—Audit Services Bureau Ottawa Ont $552,672, DSS/BMC Ottawa Ont $227,843, Donald H Harrison Charlottetown PEI $51,773, Peat Marwick Toronto Ont $61,277.

Other services $9,576,372—Buanderie et Nettoyeur Reine Parisienne Montreal Que $103,613, Canada Systems Group Ltd Ottawa Ont $980,374, Canadian Red Cross Society Toronto Ont $2,044,000, Crown Tek Markham Ont $2,022,404, Les Nettoyeurs Crown Lachine Que $505,348, Manpower Temporary Services Moncton NB $94,237, National Defence Medical Centre Ottawa Ont $52,628, Ottawa Personnel Consultants Ottawa Ont $50,971, Roger Laverdure Service Buanderie Montreal Que $143,145, Sherbrooke Community Centre Saskatoon Sask $51,959, Supply and Services Canada Hull Que $615,947, Sunnybrook Hospital Toronto Ont $61,863, Systemhouse Inc Ottawa Ont $54,351, Systems Network Ottawa Ont $130,807.

WAR VETERANS ALLOWANCE BOARD PROGRAM $19,720

Training and educational services—Public servants $11,250

Other services $8,470

PENSION REVIEW BOARD PROGRAM $13,730

Health and welfare services $817

Training and educational services—Public servants $6,415

Other services $6,498

CANADIAN PENSION COMMISSION PROGRAM $862,633

Computer services (informatic) $66,056

Health and welfare services $578,128

Legal services $3,382

Training and educational services—Public servants $34,899

Other professional services $300

Other services $179,868—Manpower Temporary Services Moncton NB $68,612.

BUREAU OF PENSIONS ADVOCATES PROGRAM $133,425

Health and welfare services $74,410

Training and educational services—Public servants $4,039

Other services $54,976

SECTION 6

1986-87
PUBLIC ACCOUNTS

Construction and Acquisition

CONTENTS

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Construction and acquisition of land, buildings and works	6.3
Construction and/or acquisition of machinery and equipment	6.28

Construction and acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- one asterisk (*) adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- two asterisks (**) adjacent to name and location of contractor indicate the contracts that have been awarded through the Department of Public Works;
- three asterisks (***) adjacent to amounts in the amount of contract column indicate cost plus contracts; and
- an (*f*) adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A summary of total current year's expenditure (standard object 08) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $64,204,208				
Department $64,190,707				
MANAGEMENT AND ADMINISTRATION PROGRAM $127,321				
AGRI-FOOD PROGRAM $51,661,134				
Abcott Construction Ltd Brantford Ont**	Equine Research Centre Ont	304,000	304,000	304,000(*f*)
Altrav Mechanical Ltd Saskatoon Sask	Water treatment and pumping Sask	282,604	96,978	277,480(*f*)
L M Arch/Smith Carter Partners Morden Man**	Office/laboratory Man	960,000	11,751	675,713
Arnason Industries Ltd Winnipeg Man	Waste water treatment expansion Sask	1,980,835	591,625	591,625
Ball Brothers Ltd Kitchener Ont**	Construction of Guelph Laboratory Ont	3,580,447	335,635	3,577,205(*f*)
Berge Construction Ltd Prince Albert Sask	Water storage reservoir Sask	414,861	375,512	375,512
Bomac Construction (1978) Ltd Prince Albert Sask	Water treatment plant expansion Sask	972,708	620,391	620,391
Cardin Ventilation Laval Que	Office/laboratory Que	889,880	813,183	813,183
Cee Gee Earthmoving Ltd Medicine Hat Alta	Embankment construction Alta	384,260	304,533	304,533
CGV Builders Co Ltd Cochrane Ont	Service Building, Experimental Farm Ont	528,777		487,000
CJP Architects (previously reported under COP Architects) New Westminster BC**	Office/laboratory BC	2,912,000	264,523	2,701,074
Cohos Evamy & Partners Calgary Alta**	Office/laboratory Alta	12,426,642	474,098	2,419,757
Cohos Evamy & Partners Calgary Alta**	Office/laboratory and concept design Alta	1,930,000	133,501	1,007,770
Cohos Evamy & Partners Calgary Alta**	Controlled Environment Building Alta	360,000	61,000	346,712(*f*)
Construction MRC Ltée St-Léonard Que**	Animal pathology laboratory Que	12,982,000	2,101,749	12,981,552(*f*)
Construction Geoffroy Sherbrooke Que	Office/laboratory Que	74,083(1)	74,083	74,083(*f*)
Construction Paval Inc St-Léonard Que**	Office/laboratory Que	10,482,351	1,776,930	10,482,351
Construction Paval Inc St-Léonard Que**	Office/laboratory Que	7,261,829	62,614	7,261,829(*f*)
Construction Paval Inc St-Léonard Que**	Construction of research centre Que	18,359,368	1,405,855	17,365,398
Construction Paval Inc St-Léonard Que**	Exterior landscaping, Food Research Center Que	713,939	358,689	713,939(*f*)
Dallas Contracting Ltd Humbolt Sask	Raw water storage ponds Sask	295,865	177,031	177,031
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction—Laboratory Que	1,900,000	336,116	1,412,034
Delmar Kirtzinger Saskatoon Sask	Sewage drain line Sask	316,850	311,092	311,062
Delorme & Morin Montreal Que**	Construction—Office and laboratory Que	950,000	14,022	894,157*(*f*)
Dorval et Fortin Quebec Que**	Consolidation of Research Buildings Que	396,000	170,966	319,347
Dumajev Montreal Que**	Construction—Laboratory Que	135,000(1)	11,020	119,720
Gibraltar Construction Ltd Martensville Sask	Water treatment plant expansion Sask	339,470	313,620	313,620
Graham Construction and Engineering (1985) Ltd Saskatoon Sask	Water treatment plant expansion Sask	2,266,432		
Graham Construction and Engineering (1985) Ltd Saskatoon Sask	Water treatment plant renovations Sask	2,276,340	1,431,714	1,500,000
Hansed Eng Ltd Vancouver BC**	Feed mill BC	253,900	22,178	250,778*(*f*)
Hervé Pomerleau Inc St Georges Que**	Construction—Foundation Que	2,660,846		2,660,645*(*f*)
G M Laplante Inc St Pascal Que	Consolidation of Research Buildings Que	2,090,490	1,974,222	1,974,222
Lemoine & Associates St Hyacinthe Que**	Construction of Research Centre Que	2,950,000	408,548	2,836,418*
Lockerbie and Hole Company Ltd Edmonton Alta	Pumphouse and equipment Sask	322,300	314,400	314,400
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant and pumphouse Sask	756,300	348,660	661,900
Logan Stevens Construction (1981) Ltd Yorkton Sask	Water treatment plant and pumphouse Sask	632,600	516,900	549,487
Marchand Excavating Ltd Rosetown Sask	Sewage lagoon expansion Sask	374,765	300,955	300,955
Mierau Construction Ltd Abbotsford BC**	Feed mill construction BC	3,482,045	20,028	3,476,271*
Miners Construction Co Ltd Saskatoon Sask	Water treatment and storage reservoir Sask	504,300	461,618	461,618

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
MJB Excavating Ltd Medicine Hat Alta	Upgrading waste water facility Sask	437,192	436,376	436,376(*f*)
Paul Martin Inc Lapocatière Que**	Construction—Office and laboratory Que	2,607,722	345,460	2,607,722*(*f*)
Paul Martin Inc Lapocatière Que**	Consolidation of Research Buildings Que	470,497	330,612	330,612
PCL Construction Management Inc and Maxim Calgary Alta	Bassano dam repairs and modification Alta	12,737,540	4,318,492	11,901,083*
PCL Construction Management Inc and Maxim Calgary Alta	Office laboratory—Research Centre BC	21,649,821	3,903,541	21,637,461(*f*)
Penticton Construction Ltd Penticton BC**	Office/laboratory BC	174,000(1)	121,192	121,192
Piggott Project Ltd Calgary Alta	Animal Disease Research Institute Alta	20,215,765	8,172,444	18,383,267
JP Pierman Construction Sault Ste Marie Ont	Isolation barn Ont	428,534		427,700(*f*)
Pinecone Construction Lethbridge Alta**	Construction of controlled environment building Alta	3,667,960	1,736,688	3,666,556(*f*)
Public Works Canada Toronto Ont**	Construction of the new office laboratory Ont	11,976,700		11,976,700*(*f*)
Roman Equipment Service (1973) Ltd Regina Sask	Red River pump well and intake Man	260,000		252,415(*f*)
Roy & Associés Montreal Que**	Consultative engineering—Laboratory Que	322,000	3,609	246,003
N J Schuller London Ont	Office laboratory Ont	1,039,654	415,855	788,210
Stuart Olson Construction Inc Saskatoon Sask	Water treatment plant expansion Sask	3,119,121	177,031	177,031
Tétreault Parent Languedoc Saskatoon Sask**	Office/laboratory Que	1,425,000	70,134	1,386,865*
Underwood McLellan Ltd Winnipeg Man**	Feed mill Alta	413,850		410,818(*f*)
Ursel Construction Ltd Saskatoon Sask	Water treatment plant expansion Sask	1,739,915	881,697	881,697
Wapell Construction Co Ltd Regina Sask	Sewage treatment facilities Sask	993,368	45,704	958,661*
Young & Wright Toronto Ont**	Animal pathology laboratory Ont	464,497	42,497	311,998(*f*)
CANADIAN FORESTRY SERVICE PROGRAM $11,901,540				
Bomac Construction Saskatoon Sask**	Construction of forest nursery irrigation pumphouse—Big River Sask	384,309	73,574	384,309*(*f*)
Cana Construction Victoria BC**	Office/laboratory BC	7,998,479	4,207	7,990,480*(*f*)
Erskine Building Corp Toronto Ont**	Additions and alterations to Great Lakes Forest Research Centre Ont	11,047,501	159,554	11,047,501(*f*)
Gauthier Guite & Roy Ste Foy Que**	Laurentian Forest Research Centre Que	2,441,676	513,798	2,218,683
George Stone & Sons Sault Ste Marie Ont**	Upgrading of existing laboratories at Great Lakes Forest Research Centre Ont	1,529,000	1,276,433	1,529,000*(*f*)
Hervé Pomerleau Quebec Que**	Laurentian Forestry Centre Que	2,487,503	1,498,538	1,498,538
Humbolt Lumber Mart Humbolt Sask**	Construction of forest nursery cold storage building—Big River Sask	1,807,459	979,112	1,807,459(*f*)
Janin Construction Quebec Que**	Phase IV, Laurentian Forest Research Centre Que	10,966,892	5,531,388	9,519,187
Pele Construction Co Winnipeg Man**	Construction of 2 greenhouses w/headerhouse for seedling program Man	513,303	11,603	513,303(*f*)
Perry Short Consultant Sault Ste Marie Ont	Great Lakes Forest Research Centre Ont	1,450,000	136,406	1,372,812(*f*)
Wade Williams & Partners Victoria BC	Office/laboratory BC	1,430,000	20,596	1,397,883(*f*)
CANADIAN GRAIN COMMISSION PROGRAM $500,712				
Public Works Canada Ottawa Ont	Thunder Bay facilities renovations Ont	410,000	196,717	408,404*(*f*)
Canadian Dairy Commission $13,501				
COMMUNICATIONS $2,177,316				
Department $2,174,790				
COMMUNICATIONS AND CULTURE PROGRAM $2,174,790				
Massicotte Bros Construction Ltd Vanier Ont**	Bay 3, addition to David Florida Laboratory Ont	2,580,254		2,550,954(*f*)
Massicotte Bros Construction Ltd Vanier Ont**	West side addition to David Florida Laboratory Ont	1,462,673 }	815,262	1,324,525(*f*)
681344 Ontario Inc Ottawa Ont**	West side addition to David Florida Laboratory Ont		138,148	138,148(*f*)
National Museums of Canada $2,526				
ENERGY, MINES AND RESOURCES $1,141,993				
Department $1,141,993				
ENERGY PROGRAM $94,945				
MINERALS AND EARTH SCIENCES PROGRAM $1,047,048				
Brunet Ed et Fils Hull Que**	Fit-up eastern tracking satellite Que	495,242		495,242(*f*)
Erskine Building Corporation Toronto Ont**	Construction of Elliot Lake Research Centre Ont	5,038,036	22,915	5,038,035
Gugula Smedley and Barban Architects and Engineers Sault Ste Marie Ont**	Design consultants—Elliot Lake Research Centre Ont	599,500	6,390	560,782
Mirtren Contractors Ltd Calgary Alta**	Core storage addition Alta	1,409,873		1,372,677(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
ENVIRONMENT $34,995,418				
Department $34,995,418				
ENVIRONMENTAL SERVICES PROGRAM $4,567,993				
Antler Construction Ltd Edmonton Alta**	Construction of office and warehouse YT	479,912	416,275	416,275
Les Entreprises Guy Letarte Inc Beauport Que**	Moving of meteorological station Que	1,196,171	1,255	1,196,171(f)
HN Construction Ltd Toronto Ont**	Renovation of main computer room Ont	293,319	71,872	293,319(f)
101430 Canada Inc Westmount Que**	Pre-tender of an uninterrupted power system Que	1,567,880	119,834	1,567,880
101430 Canada Inc Westmount Que**	Uninterrupted power supply system—Job site organization Que	876,055	100,779	876,055
Pan Western Construction Ltd Saskatoon Sask**	National Hydrology Research Institute Sask	12,691,484	674,385	12,691,484
PARKS CANADA PROGRAM $30,427,425				
Argus Installations Ltd Vancouver BC	Construction of sewage treatment plant Alta	4,079,487		4,079,487
Bay Developers Ltd Corner Brook Nfld**	Bridge renovations Nfld	678,473	555,539	555,539
Gerald Best Excavating Ltd Lansdowne Ont	Wharf reconstruction Ont	303,468	97,436	303,468(f)
Caminiti Construction Ltd Montreal Que	Landscaping at Lachine Canal Que	807,306		807,306*(f)
Collier Pavey Construction Canmore Alta	Construction of washroom facilities Alta	378,034		378,034(f)
Construction Lane (1982) Inc Longueuil Que	Repair of bridge Que	1,407,091		1,407,091(f)
Construction Maurice Desrosiers Rimouski Que	Construction of interpretation centre Que	1,622,956		1,622,956(f)
Construction Pisapia Limitée Montreal Que	Construction of bridge Que	1,653,518	1,482,321	1,653,518
Curran & Briggs Ltd Summerside PEI	Redevelopment of Stanhope day use area PEI	568,622	106,483	462,139*(f)
Dalcon Inc Quebec Que	Stabilization of Bastion des Ursulines and Courtine Esplanade Que	3,263,760	1,610,322	1,967,012
Danric Construction Ltd Cranbrook BC	Rehabilitation of campground BC	348,399	348,399	348,399(f)
Fenka Construction Ltd Airdrie Alta	Construction of staff housing units Alta	847,837	234,376	847,837
Gillett Construction (Calgary) Ltd Calgary BC	Water improvements Alta	1,842,192		1,842,192
Guenther's Landscaping Service Ltd Banff Alta	Tent campground rehabilitation Alta	391,247	288,568	391,247(f)
Handy Andy Construction Ltd Edmonton Alta	Construct houses and storage building Alta	857,000	800,114	800,114
Ikoy Partnership Regina Sask	Architectural design for contemporary facilities Sask	251,210	15,821	232,595*
JRB Construction Ltd Gloucester Ont	Kilmarnock Lock reconstruction Ont	721,892		721,892*(f)
KER Pipeline Ltd Calgary Alta	Water improvements, chlorination building Alta	874,320		872,669*
Maple Engineering and Construction Canada Ltd Brampton Ont	Reconstruction of Young's Point dam Ont	1,429,345	53,810	1,429,345(f)
Martells Construction Ltd North Sydney NS**	Road reconstruction NS	4,440,049	2,627,963	3,796,878
D W Matheson & Sons Contracting Ltd Little Narrows NS**	Road emergency rock stabilization NS	633,255	63,755	633,255*(f)
D W Matheson & Sons Contracting Ltd Little Narrows NS**	Road paving NS	250,348	250,348	250,348(f)
McNally Contractors Ltd Lethbridge Alta	Waterton Avenue redevelopment Alta	372,014	141,005	141,005
McNamara Construction Ltd St John's Nfld	Grading and drainage of highways Nfld	3,255,712		3,255,712(f)
Modern Construction Ltd Moncton NB**	Pavement repairs NB	610,935	610,935	610,935
Newfoundland Department of Transportation St John's Nfld	Highway paving Nfld	442,400	442,400	442,400
O'Bien Contracting Canada Ltd Airdrie Alta	Fiddle River redevelopment Alta	442,439	120,456	442,439(f)
PCL Maxam a joint venture Saskatoon Sask**	Design and Construct new maintenance facility Sask	5,696,900	2,800,151	3,062,515
PCL Maxam a joint venture Saskatoon Sask	Construction of VRC maintenance building Sask	2,883,718	16,163	2,883,718*(f)
Penney Construction Co Ltd St John's Nfld**	Pavement repairs Nfld	319,732	319,732	319,732(f)
Province of British Columbia Victoria BC	Acquisition of lands/timber interests, Pacific Rim BC	25,000,000	8,000,000	8,000,000
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of Nicholson's Lock 19 Ont	743,372	56,271	743,372*(f)
Skiftun Construction Ltd Prince Albert Sask	Construction of washroom and shower building Sask	425,930		424,610
Taplen Construction (1979) Ltd Ottawa Ont	Commissariat stores and lock control building renovations Ont	738,441	2,000	738,441*(f)
Tarad Industries Ltd Edmonton Alta	Single staff housing at Lake Louise Alta	2,248,187	1,451,128	1,451,128
Western Construction Co Ltd Stephenville Crossing Nfld**	Pavement repairs Nfld	737,501	737,501	737,501
West Kootenay Mechanical Ltd Trail BC	Heat recovery system BC	254,274		254,274
Youngs Construction Ltd Lourdes Nfld	Construction day use area Nfld	375,150	327,723	374,399
Zutphen Brothers Construction Ltd Port Hood NS	Restoration and repair NS	2,756,533	77,295	2,756,533(f)
EXTERNAL AFFAIRS $32,358,218				
Department $32,358,218				
CANADIAN INTERESTS ABROAD PROGRAM $32,358,218				
Arriscraft Corporation Cambridge Ont	Supply marble slabbing, Chancery construction Washington DC USA	4,959,284	493,221	532,900

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Arthur Erickson Associates Toronto Ont	Design and construction of Chancery Washington DC USA	3,750,000		2,635,768(*f*)
Bylander Misr Corporation Cairo Egypt	Renovate Chancery Cairo Egypt	564,000		24,503(*f*)
Consortium CRS Ste-Foy Que	Supply and erect prefabricated Chancery Bridgetown Barbados	2,705,950		2,685,950
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex Moscow USSR	1,201,770		729,306
Diplomatic Services Bureau Beijing People's Republic of China	Construction of Embassy Complex Beijing PRC	14,192,513	8,304,789	8,304,789
Dubois Plumb & Associates Toronto Ont	Design and construction of Embassy Complex Beijing PRC	2,022,334		1,731,196(*f*)
Foundation Company of Canada Toronto Ont	Provision of material for Beijing Embassy Complex Beijing PRC	4,665,524	2,571,117	3,069,546
Hanscomb Consultants Toronto Ont	Design and construction of Diplomatic Complex Lagos Nigeria	882,000		467,725(*f*)
Hanscomb Consultants Toronto Ont	Cost and energy planning, Embassy Complex Washington DC USA	376,000		268,362(*f*)
Hunter & Partners London England	Chancery renovations (MacDonald House) London England	1,251,000		1,076,073(*f*)
Hyman Construction Co Washington DC USA	Construction of Chancery Washington DC USA	54,681,000	17,263,534	17,829,534
Kyle Stewart Ltd London England	Construction of Official Residence London England	1,435,000		1,395,416(*f*)
Kyle Stewart Ltd London England	Chancery renovation, MacDonald House London England	9,908,000	358,788	9,382,275*(*f*)
Laing Wimpey Alireza Riyadh Saudi Arabia	Chancery construction Riyadh Saudi Arabia	22,675,000		21,759,258(*f*)
Neish Owen Rowland & Roy Toronto Ont	Chancery construction Lagos Nigeria	2,968,000		2,186,512(*f*)
Perrazone Marc Architects Kinshasa Zaire	Construction of new Chancery Kinshasa Zaire	294,000		135,477(*f*)
Sankey Partnership Architects Toronto Ont	Design and construction, Diplomatic Complex Riyadh Saudi Arabia	3,468,000		3,419,416(*f*)
SBBM et SIX Construction Kinshasa Zaire	Chancery construction Kinshasa Zaire	1,695,333	1,163,863	1,163,863(*f*)
FISHERIES AND OCEANS $44,599,319				
Department $44,599,319				
A C Landry & Fils Ltée Caraquet NB**	Dredging marina NB	250,140		250,140(*f*)
Acadian Construction Ltd Associate Builders Ltd Joint Adventure Moncton NB**	Gulf Region Fisheries Centre NB	5,682,587	2,023,254	5,682,587
Aknor Construction Company Ltd Orillia Ont**	Breakwater construction Ont	588,969		588,969(*f*)
B & M Comeau Construction Co Ltd Little Brook NS**	Wharf reconstruction NS	357,400	357,400	357,400
Bay Chaleau Construction (1981) Ltd Shippegan NB**	Electrical and mechanical services NB	746,964	114,948	746,964
BC Hydro Vancouver BC	Powerline construction, Nitinat Hatchery BC	800,000	689,701	689,701
Beausejour Management Ltd Caraquet NB**	Class B, dredging public wharf NB	1,021,146		1,021,146(*f*)
Beaver Marine Construction Ltd HNPS Halifax NS	Dredging NS	410,500	163,030	163,030
Belmont Construction Ltd Burnaby BC**	Fisheries and Oceans laboratory construction BC	6,918,438	6,348,990	6,482,007
Bilco Construction Ltd Lantzville BC**	Dredging BC	758,726		758,726
Blunden Construction Ltd Halifax NS**	Fire and safety upgrading NS	382,996	302,911	382,996
Bondy E Excavating & Trucking Ltd Amherstburg Ont**	Construction, marina development Ont	920,089	36,500	920,089
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf extension, phase 1 Nfld	460,303		460,303(*f*)
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf reconstruction Nfld	341,229	56,422	341,229(*f*)
CCM Construction St John's Nfld**	Bait depot expansion Nfld	928,573	(716)	928,573*(*f*)
Cimco Industries Ltée Montreal Que	Manufacture conserving and ice making units Que	480,830		480,830(*f*)
Cimco Industries Ltée Montreal Que	Manufacture conserving and ice making units Que	2,115,370		2,115,370(*f*)
Cimco Industries Ltée Montreal Que	Manufacture conserving and ice making units Que	708,738		708,738(*f*)
Climair Inc Rimouski Que	Supply and install refrigeration systems for conserving ice Que	490,433		490,433(*f*)
Coffrage Ste-Foy (1984) Inc Fermont Que	Manufacture fish unloading, conserving and ice making systems Que	432,446		432,446(*f*)
Coffrage Ste-Foy (1984) Inc Mont-Joli Que	Manufacture fish unloading, conserving and ice making systems Que	764,636		764,636(*f*)
Comeau & Savoie Construction Ltd Caraquet NB**	New marginal wharf NB	506,640	277,860	506,640(*f*)
Construction A Parisée Inc Sept-Îles Que**	Construction of fishermen's wharf Que	376,060		376,060(*f*)
Construction Canamot Inc Montreal Que**	Seaport (phase III) Que(2)	8,604,548	1,399,079	8,604,548
Construction Fernand Landry Ltd Étang du Nord IM Que**	Repairs to the Coop wharf Que	434,615	428,615	428,615
Construction Jean et Robert Ltée Gascons Que**	Wharf installation (Block "E") Que	297,201		297,201(*f*)
Construction Jean et Robert Ltée Gascons Que**	Wharf installations Que	347,618	61,710	347,618(*f*)
Covex Inc Ancienne Lorette Que**	New fishing harbour Que	3,906,283		2,259,528
Curran & Briggs Ltd Summerside PEI**	Marginal wharf reconstruction PEI	400,894	355,753	355,753
D Robinson Contracting Ltd Nanaimo BC**	Rebuilding existing float BC	939,981		939,981(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Dean Construction Co Ltd Tecumseh Ont	Dredging Ont	262,529		262,529
Edward Collins Cont Ltd Jerseyside Nfld**	Breakwater extension Nfld	511,150	399,970	399,970
Égide Jean Inc Rimouski Que**	Wharf reconstruction Que	2,321,037	991,939	2,276,065
Elphège Arseneau Cap-aux-Meules IM Que**	Jetty against silt Que	470,069	150,750	470,089*(*f*)
F W Sawatsky Winnipeg Man**	Water Treatment Freshwater Institute Man	1,795,649		1,795,649(*f*)
Fahey LD Construction Co Ltd Goose Bay Labrador**	Fishermen's Service Centre Building Labrador	1,893,576	68,943	1,861,683
Floyd's Construction Ltd Rocky Harbour Nfld**	Wharf reconstruction Nfld	307,965	272,138	272,138
Fundy Contractors Ltd Leonardville NB**	Reconstruct and repair wharf NB	762,398		762,398(*f*)
Gaffney Quebec Ltd Stratford Ont	Lakefront Promenade Park, marina breakwater, stage 4 Ont	523,391	523,391	523,391(*f*)
Gely Construction Inc Ste-Foy Que**	Wharf equipment (Block "A") Que	477,714		477,714(*f*)
Gentra Construction Inc Quebec Que**	Construction of a breakwater Que	805,130		805,130
Gid Sacrey Ltd Mount Pearl Nfld**	Harbour development Labrador	442,531	55,236	442,530(*f*)
Grossi T & Son Construction Ltd Leamington Ont**	Construction, harbour building and service dock Ont	344,300		344,300(*f*)
Hervé Pomerleau Inc St Georges de Beauce Que**	Inferior level building, foundation and framework, phase V Que	7,771,343	115,651	7,735,167
Hervé Pomerleau Inc St Georges Ouest Que**	Plumbing joint filters/mechanical/electrical lifting equipment, waterproof membrane (Maurice Lamontagne Institute, phase 13) Que	1,625,968	200,000	200,000
Hervé Pomerleau Inc St Georges de Beauce Que**	Water reservoir (phase IV) Que	2,727,292	612,596	2,727,292
Hervé Pomerleau Inc St Georges de Beauce Que**	General works, phase VI Que	14,506,635	4,210,392	14,506,635
Hervé Pomerleau Inc St Georges de Beauce Que**	Works on the site and landscaping, Maurice Lamontagne Institute, phase 7 Que	1,967,760	780,127	1,967,760
Hervé Pomerleau Inc St Georges Ouest Que**	Paving (Maurice Lamontagne Institute, phase 11) Que	442,332	440,332	440,332
Hervé Pomerleau Inc St Georges Ouest Que**	Controlled atmosphere unit, (Maurice Lamontagne Institute, phase 12) Que	362,600	59,621	59,621
Hynes Construction Ltd Dunville PB Nfld**	Breakwater wharf extension Nfld	394,613		389,826(*f*)
Industries PBL Inc Cap-Rouge Que	Supply and install, on 21 sites, a protection metallic shelter for the ice machine Que	301,002		301,002(*f*)
J R Edgett Excavating Comox BC	Channels dyke and intake works BC	652,096	652,096	652,096(*f*)
La Compagnie GIW Inc Longueuil Que	Supply and install two ice silos Que	259,141		259,141(*f*)
Landry Construction Inc Natashquan Que**	Wharf equipment Que	281,135	33,582	281,135(*f*)
Landry Construction Inc Natashquan Cté Manicouagan Que**	Dredging of a fishing wharf Que	568,140		568,140(*f*)
Lemay Vican Inc Victoriaville Que**	Harbour improvements Que	2,537,756		2,537,756(*f*)
Les Constructions Gart Inc Laval Que	Base for an ice silo Que	258,166	30,000	258,166*(*f*)
Les Entreprises Kiewit Ltée Lachine Que**	Repairs to protection works Que	2,149,885	318,492	2,149,885(*f*)
M E C Richard Inc Havre-aux-Maisons Que	Manufacture fish unloading, conserving and ice making systems Que	715,609		715,609(*f*)
Marogna Bros Construction Ltd Prince Rupert BC**	Sourdough Bay marine station and launching pier BC	1,604,022	9,273	1,601,372(*f*)
Mosher & Rawding Enterprises Ltd Liverpool NS**	Wharf reconstruction NS	256,551	256,551	256,551
N & L Construction Ltd Stephenville Nfld**	Fishermen's Service Centre Nfld	924,891	1,820	924,891
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	3,726,173		3,726,173(*f*)
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	2,930,034		2,930,034(*f*)
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	1,766,818		1,766,818(*f*)
Precision Builders (Windsor) Ltd Windsor Ont**	Marina development Ont	1,238,232	32,817	1,238,232
Quadra Construction Co Ltd Vancouver BC**	Harbour improvements to No 7 wharf, construction BC	451,560	114,833	451,560(*f*)
Quadra Construction Co Ltd Vancouver BC**	Floating breakwater replacement BC	907,471	859,316	859,316
Rocois Construction Inc Ange-Gardien Que**	Combined furnishing of laboratory and food services, Maurice Lamontagne Institute, phase 9 Que	1,071,106	931,368	1,071,106
Rosedale Construction Ltd Glovertown Nfld**	Breakwater extension (phase I) Nfld	375,531	195,000	195,000
Sass Manufacturing Limited Chatham Ont**	Installation of floats Ont	365,374		365,374(*f*)
Sintra Inc Montreal Que**	Harbour improvements Que	4,952,979		4,952,979
Solid Holdings Ltd Corner Brook Nfld**	Phase II, buildings, Fishermen's Service Centre Nfld	1,871,598	5,735	1,871,598
Straight Shore Construction Ltd Musgrave Harbour Nfld**	Wharf reconstruction Nfld	311,269	171,997	311,269
Time Construction Co Ltd St Bride's Nfld**	Reconstruct longliner wharf Nfld	734,308	36,099	697,317*
Veasey Banks Excavating Ltd Nanaimo BC**	Breakwater repairs and parking lot construction BC	509,864	77,314	509,864(*f*)
Voyageur Marine Construction Co Ltd Dorion Que**	Rubble mound breakwater NB	279,122	279,122	279,122(*f*)
W & A Contracting Campbell River BC	Spawning channel construction BC	623,908	623,908	623,908(*f*)
Youngs Construction Ltd Lourdes Nfld**	Breakwater repairs Nfld	300,527	175,197	175,197
Zutphen Brothers Construction Ltd Port Hood NS**	Rubble mound breakwater NS	2,092,764		1,993,682

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $61,825,957				
Department $61,825,957				
INDIAN AND INUIT AFFAIRS PROGRAM $43,065,017				
Aim Electric Ltd Saskatoon Sask**	Electrical system in a school Sask	251,770	102,686	251,770*(f)
Anaheim Construction Ltd Saskatoon Sask**	School water and sewer system, Beardy Okanasis Indian Reserve Sask	2,275,391	155,240	2,275,391(f)
Anaheim Construction Ltd Saskatoon Sask	Construction of firehall, Thunderchild Indian Reserve Sask	369,956	1,306	370,320(f)
Arnasson Industries Ltd Winnipeg Man**	Construction, school complex Man	2,274,731	673,665	2,019,346
Beacon Mechanical Construction Ltd Port Coquitlam BC**	School mechanical and electrical BC	685,797		593,480
R M Belanger Ltd Chelmsford Ont**	Sewage system construction Ont	5,857,007	4,441,980	4,441,980
Bird Construction Co Ltd Winnipeg Man**	School construction Man	4,201,590	3,539,386	3,539,386
Boless Inc Thetford Mines Que**	School construction Que	998,971	960,705	960,705
Construction Leclerc & Pelletier Inc Sept-Îles Que**	School construction Que	1,448,968	1,244,082	1,244,082
Construction Ondel Inc Beauport Que**	Central electrification Que	550,594	474,842	474,842
Cox Excavating Marine and General Contractors Tillsonburg Ont**	Construction of water supply system Ont	2,353,413	242,858	2,353,413*
Cox Excavating a Division of 349538 Ont Ltd Tillsonburg Ont**	Water and sewer system Ont	2,938,402	2,038,455	2,881,933*
Empire Iron Works Ltd Winnipeg Man**	Construction of steel erection Sask	335,360	22,000	22,000
Fincan Construction Ltd Sault Ste Marie Ont**	New school and septic system Ont	315,787		315,787(f)
Gafney Quebec Ltd Stratford Ont**	Ferry wharves construction Ont	1,138,510	1,138,510	1,138,510(f)
Hayward Burry Ltd Gloverton Nfld**	Water supply construction Ont	814,421	814,421	814,421(f)
K&T Contractors Raymore Sask**	Equipment rental for school Sask	399,449	389,449	389,449
Kingsgrove Construction Ltd Winnipeg Man**	Construction of a school and teacherage Man	9,704,038	2,955,642	9,388,516*
Kraft Construction Ltd Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
Maritime Builders Ltd Sydney NS**	Construction of a school NS	1,228,000		1,228,000(f)
C A McDowell Centralia Ont	Pic Mobert water supply system Ont	270,956	43,389	250,487(f)
Miners Construction Ltd Saskatoon Sask	Renovation, St Phillips school Sask	269,800		269,800(f)
Norco Plumbing and Heating Winnipeg Man	Construct fourplex teacherage Man	310,209	14,020	310,155
640788 Ontario Ltd Hearst Ont**	School addition construction Ont	550,880	550,880	550,880(f)
P&M Construction Edmonton Alta**	School construction Man	2,201,487		2,195,000
Pace Greentree Builders Inc Winnipeg Man**	School construction Man	2,340,969	32,782	2,340,969*
A K Penner and Sons Ltd Blumenort Man**	Construction of school addition Ont	6,717,825	123,279	6,717,825(f)
A K Penner and Sons Ltd Blumenort Man**	School complex Man	8,755,998	7,205,181	7,549,401
Hervé Pomerleau Inc St Georges Que**	School construction Que	2,302,878		2,206,123(f)
Protask Management Ltd Saskatoon Sask**	School complex Man	4,492,011	4,255,283	4,255,283
Public Works Canada Willowdale Ont**	School addition Ont	3,620,000		3,452,102(f)
Ring Contracting Ltd Parksville BC**	Site preparation BC	850,235		844,025
River North Construction Prince Albert Sask**	School structural rehabilitation Sask	399,029	399,029	399,029(f)
River North Construction Prince Albert Sask**	Construction of elementary school Sask	1,340,000	654,297	654,297
J Sid Corp Construction (previously reported under James Smith Band Heavy Construction) Melfort Sask**	Water and sewer Sask	590,000	9,583	574,559*
J Sid Corp Construction Melfort Sask**	Water and sewer Sask	261,000	139,189	254,363
R A Smith Plumbing and Heating Co Ltd Nanaimo BC**	School mechanical and plumbing BC	278,160	121,001	278,163*(f)
Square M Contractors Ltd Edmonton Alta**	School construction Sask	289,927	289,927	289,927(f)
Spring Point Management Ltd Kelowna BC	Construction of water and sewer system BC	962,260	962,260	962,260(f)
Stuart Olson Industrial Construction Ltd Saskatoon Sask**	Construction of water sewer treatment plant Sask	287,799	264,653	264,653
Transwest Roofing Ltd Surrey BC**	Roofing for school BC	258,757	70,788	258,237(f)
Volker Stevin Contracting Ltd Calgary Alta**	Water and sewer Sask	973,702		973,702*(f)
Verigin Construction Ltd Vancouver BC**	School complex Man	6,701,852	1,883,622	6,701,852
Wormald Fire Systems Calgary Alta	School sprinkler system Sask	279,935	258,678	258,678(f)
NORTHERN AFFAIRS PROGRAM $18,760,940				
Antler Construction Co Ltd Prince George BC**	Highway reconstruction, km 255.1 to 264.6 YT	2,455,463	144,142	2,455,463*(f)
Deh Cho Corporation Ltd Fort Simpson NWT**	Clearing, grading and drainage Mackenzie–Wrigley Highway km 697.7 to 692.8 NWT	2,613,498	9,276	2,613,498*(f)
Deh Cho Corporation Ltd Fort Simpson NWT**	Mackenzie highway, subgrade km 679.7 to 687.5 NWT	2,644,437	2,232,531	2,644,437(f)
General Enterprises Construction Ltd Whitehorse YT**	Gravel crushing, stockpiling km 643 YT	574,110	5,113	574,110(f)
Hilbar-Rockline J V Vancouver BC	South Klondike Hwy km 41-67 YT	2,534,910	2,139,904	2,139,904
Hovat Construction Ltd Yellowknife NWT	Little Buffalo Road bridge NWT	923,249	923,249	923,249(f)
Impact Industries Lacombe Alta	Dempster Hwy km 358, km 381, km 396 YT	568,870	516,314	516,314(f)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
E Lobe Contracting Whitehorse YT	Dempster Hwy reconstruction km 41-67 YT	3,172,192	3,172,192	3,172,192(*f*)
M & R Mechanical Construction Ltd Whitehorse YT**	Addition to Forestry Building YT	314,090	695	314,090*(*f*)
Melberg Verrico Contracting Ltd Whitehorse YT**	Klondike Highway, km 105.7 to 116.7 YT	999,752		999,752(*f*)
Riverton Boat Works Ltd Riverton Alta	Ferry conversion NWT	2,176,252	2,002,152	2,002,152
Robinson Trucking Ltd Yellowknife NWT**	Mackenzie Hwy, km 656.6 and 692.1 NWT	379,915	379,915	379,915(*f*)
Rowes Construction Ltd Hay River NWT	Site work and concrete pad at Tanker Base NWT	267,440	254,196	254,196
RWK Construction Ltd Edmonton Alta**	Construction of Fort Smith Office NWT	501,576	6,840	501,576(*f*)
W A Soychuck Contracting Ltd Fort St John BC**	Clearing, grading and drainage of Highway km 190.3 to 207.8 NWT	2,720,986		2,712,986
Tower Arctic Ltd Montreal Que**	Construction of Frobisher Bay Office NWT	582,147		582,147(*f*)
Wescon Enterprises Whitehorse YT	Dempster Hwy, km 67 to 80 and km 84 to 87 YT	2,564,508	5,145	2,564,508(*f*)
Wescon Enterprises Whitehorse YT	Dempster Hwy, km 50 to 67 YT	417,968	113,279	417,968(*f*)
NATIONAL DEFENCE $162,256,596				
Department $162,256,596				
DEFENCE SERVICES PROGRAM $162,256,596				
Al-Jen Construction Ltd Collingwood Ont	Food services building extension Ont	5,500,369	1,057,578	1,057,578
Alberta Energy Co Ltd Calgary Alta	Construction and dual completion of development well Alta	302,800	6,895	227,887
Alta Surety Co (previously reported under A & A Special Construction Ltd) Montreal Que	Extension to Curtis Hall CFCSC Ont	4,519,439	2,403,235	3,176,944
Amtron Construction Inc St-Laurent Que	Construction of a computer room Que	259,249	233,136	259,249(*f*)
ATA Construction Ltd Norman Wells NWT	Satellite ground terminal foundations NWT	763,278	740,760	740,760
ATA Construction Ltd Norman Wells NWT	Satellite ground terminal foundations NWT	786,386	602,182	602,182
Atlas Construction Maritimes Ltd Fredericton NB	Access road Nfld	9,790,170	5,335,052	6,831,408
Bach-McDougall Eng & Contractors Ltd London Ont	Construct access road, foundation for an antenna and radome and supply and installation of prefabricated building Ont	338,422	261,590	338,422(*f*)
Bela Vista Homes Construction Ltd Medicine Hat Alta	Construct decontamination centre Alta	754,930	73,987	754,930(*f*)
Bic Enterprises Ltd Dartmouth NS	5 married quarters NS	485,649	349,373	485,649(*f*)
Black & McDonald Ltd Ottawa Ont	Approach lighting Alta	449,235	247,520	449,235(*f*)
Blunden Construction (1984) Ltd Halifax NS	Renovations to building NS	908,887	5,999	908,887(*f*)
Blunden Construction (1984) Ltd Halifax NS	Building renovations NS	1,805,898	12,399	1,805,898(*f*)
S Boyd Contracting Ltd Dartmouth NS	Aircraft wash facility NS	284,416	283,365	283,365
Boyd & Garland Construction Ltd Dartmouth NS	Design and construct 54 PMQs NS	4,090,690	8,000	4,090,690(*f*)
Braemar Developments Ltd Medicine Hat Alta	Contruct 26 single quarters Alta	811,701	315,539	315,539
Brulé Construction Ltd Ottawa Ont	New Roman Catholic chapel Ont	1,019,996	748,643	972,061
Dwight Burley Construction Ltd Kemble Ont	Quarters building Ont	493,520	4,060	493,520(*f*)
Calor Mechanical Contracting Ltd Ottawa Ont	Renovations to various rooms Ont	658,289	31,389	658,289(*f*)
Cambrian Construction Ltd Montreal Que	Utilities and jetty improvements NS	272,589	272,589	272,589(*f*)
Campbell Contruction Ltd Victoria BC	Above water warfare training centre BC	934,684	57,681	934,684(*f*)
Campbell Construction Ltd Victoria BC	Plumbing/welding shop extension BC	299,488	50,292	299,488(*f*)
Cana Construction Co Ltd Richmond BC	Construction of hospital and dental clinic BC	6,554,595	55,000	6,554,241
Cana Construction Co Ltd Richmond BC	Upgrade dockyard jetty service BC	3,964,988	206,090	3,964,061
Canada Fence & Pipe Ltd Calgary Alta	Security fence Alta	710,000	109,832	710,000(*f*)
Central Canadian Structures Ltd Fort Whyte Man	Garage addition to building Man	888,493	581,051	888,493(*f*)
Chubb Security Systems a Div of Chubb Industries Ltd Mississauga Ont	Upgrading fire detection and suppression system NS	1,049,593	87,358	1,049,593(*f*)
J D Coad Construction Co Ltd Trenton Ont	Additions and alterations to building Ont	377,517	9,888	377,517(*f*)
Construction G C P Inc Quebec Que	New sanitary installation Que	394,563	1,000	394,563(*f*)
Construction G C P Inc Quebec Que	Alterations and addition to guard house Que	554,604	151,637	151,637
Les Constructions René Bélisle Inc Limoilou Que	80 single quarters Que	2,374,559	1,352,354	1,352,354
Cote & Ryde Construction Ltd Ottawa Ont	Indoor weapons test range Ont	2,888,327	370,636	370,636
C Cottingham Construction Comox BC	Addition and alterations to CE Building BC	370,538	365,123	365,123
Cupido Construction Ltd Kingston Ont	Addition to CE Building Ont	411,096	391,297	411,096(*f*)
Les Déboisements Dufour Inc St-Félicien Que	Brush control of training area Que	693,185	474,577	693,185(*f*)
Delta Aggregates Ltd Delta BC	Building pre-load armoury BC	794,800	794,800	794,800(*f*)
Dineen Construction (Atlantic) Ltd Dartmouth NS	Canadian Forces hospital NS	18,341,450	313,092	18,341,450(*f*)
Dineen Construction (Atlantic) Ltd Dartmouth NS	Construct syncrolift extension NS	8,575,268	741,428	8,572,337
Ediltec Construction Inc Montreal Que	Megastructure—Swimming pool Que	894,689	38,356	894,689(*f*)
Elf Construction and Management Services a Div of Modern Cabinet Industries Ottawa Ltd Nepean Ont	Renovate for ceremonial guard and bands training Ont	1,181,498	18,955	1,173,178
Emmons & Mitchell Construction Ltd Kingston Ont	Sensitive information building Ont	325,031	319,075	319,075
Les Entreprises Québec Hab Ltée Quebec Que	New environmental simulation facility Que	646,518	607,929	607,929
Les Entreprises Québec Hab Ltée Quebec Que	Construct dental clinic Que	852,616	676,392	850,616

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Erskine Bldg Ltd Halifax NS	298 single quarters NS	6,425,877	4,996,233	6,243,761
Erskine Bldg Corp Toronto Ont	100 single officers' quarters Ont	3,377,490	2,623,419	3,272,467
Everall Construction Ltd Edmonton Alta	Paving Alta	345,772	343,110	343,110
Excavation de Chicoutimi Inc Chicoutimi Que	Construct cadet camp Que	260,440	200,893	200,893
Fanad Enterprises Ltd Waterloo Ont	New Administration and Training Building Ont	480,295	313,895	480,295(*f*)
Farmer Construction Ltd Victoria BC	Base construction engineering building BC	4,257,722	53,675	4,257,722(*f*)
Foundation Maritime a Div of The Foundation Co of Canada Ltd Eastern Passage NS	Utilities/jetty 8 improvements NS	18,033,076	39,301	18,033,076*(*f*)
Fraser-Brace Maritimes a Division of Pigott Construction Ltd Halifax NS	Construct Headquarters Building NS	15,063,932	2,129,619	14,950,197
Gardon Construction Ltd Winnipeg Man	RCA museum Man	474,646	38,481	474,646(*f*)
Garvey Construction Ltd Ottawa Ont	Renovate for quartering Ont	384,963	54,595	384,963(*f*)
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
Genisag Construction (1985) Inc Chicoutimi Que	Construct liquid oxygen storage building and resurface road Que	385,114	382,287	382,287
Genisag Construction (1985) Inc Chicoutimi Que	Construct CF-18 warehouse Que	679,200		
Gil-Bern-Charles Corp Ltd Nepean Ont	Construction of military police building Ont	800,042	1,433	800,042(*f*)
Grand Falls Milling Co Ltd Grand Falls NB	Grand Falls armoury NB	499,176	498,250	498,250
Greyleith Engineering and Construction Ltd Ottawa Ont	Grounds maintenance building Ont	783,564	717,856	783,564(*f*)
Harbour Pile Driving Co Ltd Nanaimo BC	Relocate C-jetty Floats BC	329,885	109,428	109,428
Herb Bate Ltd Victoria BC	Sewage treatment facility BC	485,000	6,148	485,000(*f*)
Houle Electric Ltd Vancouver BC	Install electric heat BC	468,556	282,406	467,256
Les Immeubles P H B Enr Beauceville Que	Armoury site Que	673,410	473,410	473,410
J & M Electric Ltd Medicine Hat Alta	Install heat, fire alarm and pump monitoring system Alta	279,511	12,477	279,511(*f*)
J S A Construction Co Ltd North Bay Ont	Swimming pool and enclosure Ont	780,917	767,148	767,148
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	Construct Base maintenance facility Ont	11,470,923	1,391,829	11,442,819
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	Armoured vehicle building Ont	463,572	12,113	463,572(*f*)
Janin Bldg & Civil Works (1983) Ltd Toronto Ont	LETE main building Ont	13,626,908	1,364,613	13,561,982
Kaland Construction Ltd Calgary Alta	136 single quarters Alta	2,895,100	833,747	2,893,963
Kamrus Construction Ltd Don Mills Ont	Building Ont	2,156,482	1,283,483	2,103,454
Kerkhoff Construction Group Ltd Chilliwack BC	226 single quarters BC	3,909,656	732,516	3,891,916
E C King Contracting Div of Miller Paving Ltd Owen Sound Ont	Construct Bivouac site Ont	428,000	303,983	303,983
Kirkmount Builders Ltd Dartmouth NS	Renovate building NS	326,135	223,602	223,602
Laflèche Construction Ltd Dartmouth NS	OTTO fuel addition building NS	1,860,700	165,660	165,660
Lakh Construction Corp St Albert Alta	Missile maintenance shop addition Alta	400,350	25,541	400,350(*f*)
Laval Fortin Limitée Alma Que	Construct 100 MQs Que	7,878,878	7,078,734	7,078,734
Laval Fortin Limitée Alma Que	Long range radar installation NWT	27,056,907	10,288,388	10,288,388
Alain Lavoie Ltée Chicoutimi Que	Multi-use maintenance facility Que	6,816,147	50,442	6,816,147(*f*)
Lear Construction Services Ltd Calgary Alta	Vehicle wash bays Alta	1,105,904	69,619	1,105,904(*f*)
Liddell Contracting Ltd Victoria BC	Building third floor addition BC	530,725	83,588	526,496
Liddell Contracting Ltd Victoria BC	Facility buildings BC	317,674	309,118	309,118
Liddell Contracting Ltd Victoria BC	Building renovation BC	581,875	351,213	351,213
Lisgar Construction Co Div United Shelters Ltd Bolton Ont	438 single quarters Ont	8,200,308	5,736,712	7,976,824
D J Lowe (1980) Ltd Deep Brook NS	Boat repair/storage building NS	340,670	219,632	340,670(*f*)
Abel Madsen Enterprises Ltd Winnipeg Man	Boilers for two buildings Man	309,283	309,283	309,283(*f*)
Markus and Son Ltd Pembroke Ont	Fire hall extension Ont	276,142	154,573	276,142(*f*)
Markus and Son Ltd Pembroke Ont	Enlarge workshop building Ont	321,844	82,779	82,779
Massicotte Bros Construction Ltd Vanier Ont	Renovate building for ceremonial guard quartering Ont	345,071	37,700	345,071(*f*)
W G McDonald Construction Co Ltd Ottawa Ont**	Shielded room Ont	678,449	4,396	678,449(*f*)
M J B Excavating Ltd Medicine Hat Alta	Multi compartment ammunition building Alta	292,568	282,417	282,417
Michael Monteith Enterprises Ltd Orillia Ont	Officers' mess extension Ont	4,218,314	1,375,304	1,375,304
Multi-Ventures Ltd Tracy NB	Fire hall extension NB	320,088	298,264	298,264
Newklas Construction Canada Ltd Calgary Alta	Officers' quarters extension Alta	302,089	11,649	302,089(*f*)
R J Nicol Construction (1975) Ltd Ottawa Ont	Facility Ont	1,498,000		
Olivit Construction Ltd Maple Ridge BC	Boat maintenance building BC	251,554	4,627	251,554(*f*)
OMSAC Developments Ltd Calgary Alta	HMCS Tecumseh building Alta	5,370,623	3,951,380	5,275,792
Papirnik Construction Ltd Edmonton Alta	Building extension Alta	325,380	325,380	325,380(*f*)
PCL Civil Constructors Inc Edmonton Alta	Long range radar installation Nfld	20,149,669	5,694,012	5,694,012
PCL Construction Ltd Winnipeg Man	Construction of Aircom headquarters Man	19,660,159	1,272,137	19,633,174
PCL Constructors Western Inc Richmond BC	Service battalion armoury BC	5,798,000	403,896	403,896
PDI Structures (Ottawa) Inc Ottawa Ont**	Alterations to computer centre Ont	1,153,493	61,492	1,153,493
Pentagon Bldg Corp Ltd Edmonton Alta	General purposes vehicle garage Alta	754,957	314,470	754,957(*f*)
Perma Construction Ltd Victoria BC	Renovations to building BC	654,934	485,704	654,934(*f*)
J Euclide Perron Ltée Chicoutimi Que	Missile storage facility Que	800,041		

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
La Compagnie de Construction Gaston Picard Inc Charny Que	Construct 360 single quarters Que	8,447,076	4,347,641	8,331,491
Pillar Construction Ltd Vancouver BC	Maintenance building BC	499,000		
Prime Industries Victoria Inc Saanichton BC	Second and third floor building addition BC	388,752	150,053	150,053
Red Lake Construction Co Ltd Winnipeg Man	Renovate hangar metal shops Man	334,184	334,184	334,184(*f*)
D Robinson Contracting Ltd Nanaimo BC	Construct communication troop building BC	382,895	55,190	382,895(*f*)
Roscoe Construction Ltd Cambridge Station NS	Renovations to officers' mess NS	1,425,414	100,230	1,425,414(*f*)
R W K Construction Co Ltd Edmonton Alta	Extension to building Alta	397,367	276,245	397,367(*f*)
S & S Electric Ltd Chilliwack BC	Upgrade primary power distribution system BC	425,537	9,789	425,537(*f*)
Sagonaska Builders Ltd Belleville Ont	Extension to building Ont	483,411	21,521	483,411(*f*)
Sharcon Construction Reg'd Div of 369949 Ontario Ltd Ottawa Ont	All weather tank wash facility NB	782,484	2,075	782,484(*f*)
Simmchen Construction Ltd Moncton NB	Combined mess and kitchen facility NB	949,800	141,312	141,312
Smiths Construction Co Arnprior Ltd Arnprior Ont	Road modifications Ont	325,692	227,006	227,006
Solimec Ltd Rimouski Que	Naval Reserve site Que	850,000	850,000	850,000
Spanryle Ltd Ottawa Ont	Construct seasonal ablution buildings Ont	324,764	309,964	309,964
Spence Bros Construction Ltd Langley BC	Construct 3 bay garage BC	305,498	72,184	305,498(*f*)
St Lawrence Construction Ltd Beauport Que	Long range radar installations Nfld	26,457,132	12,006,872	12,006,872
Réal Ste-Marie Ltée Montreal Que	Brush control Que	956,620	888,337	888,337
Sun Construction Co Ltd Bedford NS	Landscaping and civil engineering work, Marcom HQs NS	846,413	794,942	794,942
Swagger Construction Ltd Abbotsford BC	Kitchen addition to building BC	358,760	5,036	358,760(*f*)
Swagger Construction Ltd Abbotsford BC	600 metre classification range BC	1,114,456	399,974	1,114,456(*f*)
Tarad Industries Ltd Edmonton Alta	Vehicle wash hardstand and addition to 500 man mess Alta	988,097	45,505	988,097(*f*)
Teknion Furniture Systems Inc Downsview Ont	Acoustical screens NS	684,837	684,837	684,837(*f*)
Tidewater Construction Co Ltd Lower Sackville NS	New Base fire hall NS	1,496,685	791,602	791,602
TRD Building Sales Ltd Medicine Hat Alta	DND school addition Alta	613,117	585,544	585,544
Union des Carrières et Pavages Limitée Charlesbourg Que	Outside services for simulation facility Que	343,615	209,292	343,615(*f*)
Universal Industries Ltd Lloydminster Alta	POL facility upgrading Alta	434,370	384,175	384,175
Construction J M Valle Inc Brossard Que	Construct ammunition storage facility Que	297,115	9,278	297,115(*f*)
Van Boxmeer Construction Co Ltd Lucan Ont	Extension to Roman Catholic chapel Ont	274,482	2,367	274,482(*f*)
D J Venasse Construction Ltd North Bay Ont	Heavy ground terminal facilities Ont	734,658	633,388	633,388
Vic-Bilt General Contractors Ottawa Ont**	Computer room renovations Ont	601,259	589,408	601,259
W V Wallans Contracting Ltd Carrying Place Ont	Lecture theatre addition Ont	410,463	408,064	408,064
Western Plumbing and Heating Co Ltd Dartmouth NS	Additional boiler NS	1,111,119	960,854	1,102,741
Westland Construction Ltd Winnipeg Man	Renovate part of building for CE Unit Man	1,180,482	1,160,121	1,160,121
George Wimpey (Canada) Ltd Toronto Ont	School of Administration and Logistics Ont	4,502,902	3,437	4,502,902(*f*)
A H Winter & Son Construction Ltd Victoria BC	Sewage treatment and disposal system BC	401,904	260,391	401,904(*f*)
514054 Ontario Ltd O/O Nordman Construction Co (previously reported under Central Perma Coatings Ltd) Barrie Ont	Renovate building Ont	345,774	1,885	345,774(*f*)
514054 Ontario Ltd O/O Nordman Construction Co Barrie Ont	Construct field kitchen building Ont	400,872	390,347	390,347
NATIONAL HEALTH AND WELFARE $47,862,468				
Department $47,862,468				
MEDICAL SERVICES PROGRAM $18,748,715				
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	1,856,153		1,856,153(*f*)
R Berg Construction Management Ltd Edmonton Alta**	Construction of a nursing station and residence NWT	1,457,982	221	1,457,982(*f*)
E D Brunet et Fils Ltee Hull Que**	Construction of a nursing station Que	796,000	317,149	317,149
Centre de Renovation PDG Inc Val d'Or Que**	Construction of a nursing station Que	251,148	130,188	251,148(*f*)
Con-Pro Industries (Man) Ltd Winnipeg Man**	Construction of a nursing station NWT	2,029,637		2,029,637*(*f*)
Construction J M Vallee Inc Brossard Que**	Construction of a nursing Station Que	1,138,136	496,213	1,138,436
Cox Excavating Tillsonburg Ont**	Construction of a nursing station Ont	1,674,835	389,206	389,206
Paul Daoust Construction Ltd Ottawa Ont**	Renovation of a nursing station NWT	394,079	649	394,079(*f*)
Great Northwest Insulation Surrey BC**	Renovation of a nursing station and residence NWT	622,321	564,535	564,535
Hearn Stratton Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,619,548	3,205	1,619,548(*f*)
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a fourplex Ont	583,217		583,217(*f*)
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a five unit single accommodation Ont	570,516		570,516
Lancet Construction Ltd Edmonton Alta	Renovation of a nursing station and residence NWT	1,616,833	1,366,606	1,366,606
Mardsen's Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,229,406	666	1,229,406(*f*)
Northern Systems Contracting Hearst Ont**	Repair of a hospital Ont	561,067	561,067	561,067
PCL Construction Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,383,396	476,743	1,383,396(*f*)
A K Penner and Sons Ltd Blumenort Man**	Construction of a nursing station Ont	1,227,264	1,227,264	1,227,264
P & M Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,782,884	82,253	1,782,884(*f*)
Public Works Canada Ottawa Ont	Construction by day labour of a nursing station Sask	1,291,000	799,142	1,275,961

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Public Works Canada Ottawa Ont	Renovations by day labour of a nursing station Man	427,500		9,917(*f*)
Public Works Canada Ottawa Ont	Construction of a nursing station Man	492,660	492,660	492,660
Public Works Canada Ottawa Ont	Construction by day labour of a residence Man	805,432		707,737(*f*)
Public Works Canada Ottawa Ont	Renovations by day labour of a residence Man	805,731		582,842(*f*)
Southridge Construction St Albert Alta**	Construction of a nursing station and residence NWT	1,214,838	196,556	1,214,838
Tower Arctic Ltd Montreal Que**	Construction of a sixplex NWT	1,406,405	27,064	1,406,405(*f*)
Trade North Contracting Whitehorse YT**	Alterations and additions to a health centre YT	865,305	865,305	865,305(*f*)
Treeline Construction Ltd/Madsen's Ltd Yellowknife NWT**	Construction of a nursing station and residence NWT	1,561,256	1,561,256	1,561,256(*f*)
Tarad Industries Ltd Edmonton Alta**	Construction of a health service centre Alta	1,364,167	1,207,325	1,207,325
HEALTH PROTECTION PROGRAM $9,560,398				
Cayouette et Saia Architectes Montreal Que**	Architectural services—New containment facility and upgrade existing air handling systems Que	300,000	187,245	187,245
C D Davison Co Ltd Halifax NS**	Architectural and engineering services—Laboratory and office facility NS	835,000	81,999	271,140
Dunlop Farrow Aitken Cansfield Inc Toronto Ont**	Architectural and enginerring services—New containment facility and upgrade existing air handling systems Ont	1,332,500	270,801	270,801
Mathers and Haldenby Architects Incorporated Toronto Ont**	Architectural and engineering services—Addition to Radiation Production Laboratory Building Ont	1,093,000	113,939	470,360
P C L Constructors Western Inc Winnipeg Man**	Construct laboratory and office facility Man	11,330,000	6,183,361	6,183,361
Unecon Partnership Vancouver BC**	Architectural and engineering services—Laboratory and office facility BC	881,692	98,271	881,692(*f*)
Voth Brothers Construction Ltd Abbotsford BC**	Construct laboratory and office facility BC	9,107,854	1,658,745	9,107,854
XV OLYMPIC WINTER GAMES PROGRAM $19,553,355				
Cana Management Ltd Calgary Alta**	Canada Olympic Park Alta	1,635,439	192,233	1,635,439
Cook Culham Montgomery Pederson & Valentine Calgary Alta**	Canada Olympic Park Alta	600,000		475,095
Elan Construction Ltd Calgary Alta**	Canada Olympic Park Alta	1,516,240	1,514,240	1,514,240
Energroup Systems Ltd Calgary Alta**	Canada Olympic Park Alta	597,953	574,483	597,953
The Foundation Company of Canada Ltd Calgary Alta**	Canada Olympic Park Alta	2,901,345	2,868,210	2,868,210
GMD Muella Lifts Ltd Vernon BC**	Canada Olympic Park Alta	1,424,689	1,424,689	1,424,689
KVN Heavy Construction Ltd Calgary Alta**	Canada Olympic Park Alta	7,093,729	835,276	7,054,785
Menac Electrical-Mechanical System Ltd Calgary Alta**	Canada Olympic Park Alta	2,475,358	802,455	2,454,358
Newklas Construction Canada Ltd Calgary Alta**	Canada Olympic Park Alta	4,934,476	1,248,344	1,248,344
Reid Crowther & Partners Ltd Calgary Alta**	Canada Olympic Park Alta	1,250,000		1,142,442
Riverton Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,467,919		2,435,449*
RW Landmark Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,936,801	2,914,801	2,914,801
Sonmor Excavating Ltd Calgary Alta**	Canada Olympic Park Alta	307,722	44,140	307,722
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	1,175,754	1,175,754	1,175,754
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	5,943,680	323,277	5,943,680
WA Stephenson Construction (Western) Ltd Calgary Alta**	Canada Olympic Park Alta	856,460	854,210	854,210
Stone & Webster Canada Ltd Calgary Alta**	Canada Olympic Park Alta	1,150,000		1,135,314
Stuart Olson Industrial Contractors Ltd Calgary Alta**	Canada Olympic Park Alta	516,272	7,352	516,272(*f*)
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	3,681,068	304,287	3,601,046
Volker Stevin Contracting Ltd Calgary Alta**	Canada Olympic Park Alta	2,083,524	1,790,092	1,790,092
NATIONAL REVENUE $1,325,282				
Customs and Excise $1,322,362				
Mireau Construction Limited Abbotsford BC**	Construction of new facilities BC	637,678	52,155	52,155
M R B Contractors Fredericton NB**	Construction of a new Customs facility NB	414,000	192,429	349,607
Silcher Construction (1976) Limited Medicine Hat Alta**	Construction of new canopy, handicap washroom and ramp and restoration and reparation of two (2) residences Alta and Sask	255,992	544	255,941(*f*)
Taxation $2,920				

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
PUBLIC WORKS $541,824,203				
Department $541,824,203				
SERVICES PROGRAM $436,314,537[1]				
Alumicor Ltd Bedford NS	Window replacement, Government of Canada Building Annex NB	303,092		303,092(f)
Blackrock Construction Ltd Sydney NS	Renovations, Science Building NS	814,103		814,103(f)
Donalco Inc Scarborough Ont	Asbestos removal NB	696,388		696,388(f)
Dover Corporation Ltd Saint John NB	Upgrading elevators, Income Tax Building NB	274,933		274,933(f)
Lakeporte Construction Ltd Dartmouth NS	Site development, Shubenacadie Canal NS	317,877	317,877	317,877
J W Lindsay Enterprises Ltd Dartmouth NS	Roof replacement, Ralston Building NS	359,260		359,260(f)
Lundrigans Construction Ltd Dartmouth NS	Interpretive Center, Shubenacadie Canal NS	865,063	555,704	865,063
Maritime Builders Ltd Sydney NS	Interior/exterior improvements, Sydney Arts Building NS	*544,500	57,106	57,106
Schurman Construction Summerside PEI	Improvements and space optimization PEI	401,515	17,660	401,515(f)
Trizec Equities Ltd Halifax NS	19th floor fit-up, Maritime Centre NS	1,205,581	506,344	506,344
ACCOMMODATION PROGRAM $84,813,564				
Acco Canadian Materiel Handling Burlington Ont	Construction of "GEP" Que	4,435,522	1,000	4,435,522(f)
Alberto's Boutiques Ltd Vancouver BC	Lease fit-up, Sinclair Centre BC	769,709	636,173	636,173
Aman Building Corp Sherwood Park Alta	Government of Canada Building, renovate Alta	668,723	661,618	661,618
A Merge Construction Inc Laval Que	Renovations and repairs to building Que	580,311	336,886	236,886
Armenia Rugs Ltd Ottawa Ont	Place du Portage Phase I, replace carpets Que	281,357	246,772	246,772
Arteco Concept Construction Inc Montreal Que	Addition to building Que	438,363	193,283	438,363*
Asbestos Covering Co Ltd Toronto Ont	Wellington Building, asbestos abatement Ont	267,870	252,740	252,740
Asbestos Covering Co Ltd Toronto Ont	Wellington Building, renovation to fire-proofing and ceiling Ont	273,127	273,127	273,127(f)
Bach-McDougall Engineers London Ont	Interior alterations Ont	250,487	105,933	105,933
Bach-McDougall Engineers London Ont	Technical evaluation Ont	831,844	831,844	831,844(f)
Bennett and Wright Ltd Ottawa Ont	Lester B Pearson Building, installations of sprinkler system Ont	1,168,742	842,588	1,168,742(f)
Black and McDonald Limited Ottawa Ont	Place du Portage Phase IV, installation of 400 kw UPS system Que	273,143		273,143(f)
Boilard & Boilard Inc Saint-David Que	Interior improvements and optimization of space Que	304,535	4,644	304,535(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up ground floor, phase I Que	308,411	101,486	308,411(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up ground floor Que	396,509	396,509	396,506(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up second floor Que	651,156	651,156	651,156(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up second floor Que	355,824	355,824	355,824
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up third floor Que	353,279	353,279	353,279
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up third floor Que	411,796	91,673	411,796(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up fourth floor Que	661,835	661,835	661,835
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up fourth floor Que	491,352	491,352	491,352
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, fit-up sixth floor Que	367,223	69,983	367,233(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, central cooling system Que	592,420	592,420	592,420(f)
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, computer system emergency power Que	377,324	377,324	377,324
Bourque Pierre et Fils Ottawa Ont	Louis Saint-Laurent Building, computer room support systems Que	1,117,358	1,117,358	1,117,358(f)
Ed Brunet et Fils Hull Que	Eastern track, satellite station Que	488,091	1,118	488,091(f)
Caminiti Construction Inc Montreal Que	Pump stations and guard houses Que	491,595	12,235	491,595
Campeau Corporation Montreal Que	Construction of complex Que	31,453,490	309,904	31,453,490(f)
Campeau Corporation Montreal Que	Construction of complex Que	11,697,145	463,369	11,697,145(f)
Consor Inc Hull Que	Parliament Hill, slope rehabilitation and planting Ont	336,010	64,160	64,160
Construction Genac Inc Ville Vanier Que	Fix-up second floor "GMC" Que	328,671	277,025	277,025
Construction L Grenier Inc Charlemagne Que	Rejoining brick and stone Que	315,031	315,031	315,031(f)
Construction Paval Inc Saint-Léonard Que	Fix-up, phase "B" Que	18,005,554	3,930,190	3,930,190
Construction Pie IX Inc Montreal North Que	Renovation Que	654,033	403,599	637,403
Construction Roger Blouin Inc Vanier Que	Exterior of a federal building Que	2,908,536	2,016	2,908,536
Construction Valbrice Inc Saint-Léonard Que	Refit of office space Que	1,656,842	1,632,771	1,632,771
Crawford & Murray Electric Ltd Operating as C & M Electric Nepean	Plouffe Park, new electrical distribution Ont	468,526	468,526	468,526(f)
DIBCO Underground Limited Mississauga Ont	New utility tunnel, Chateau Laurier to Connaught Building Ont	796,385	796,385	796,385
Dorn Construction Ottawa Ont	Alterations Ont	7,748,661	7,748,661	7,748,661
Duron (BC) Ltd Burnaby BC	Replace roof, Taxation Data Centre BC	581,609	530,345	530,345
Eastern Construction Co Ltd Toronto Ont	Renovations/additions Ont	31,204,030	13,257,837	13,257,837
Ellis-Don Ltd Vancouver BC	Heritage redevelopment, Sinclair Centre BC	28,271,171	3,466,648	28,271,171*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
E Lobe Contracting Ltd Whitehorse YT	Highway construction, Alaska Highway BC	5,907,701	3,221,400	3,221,400
Exco Construction Ltd Prince George BC	Highway construction BC	4,317,286	4,311,951	4,311,951(*f*)
Falla Construction Ltd Hamilton Ont	Renovations for CEIC Ont	511,455	3,925	511,455*(*f*)
Franki Canada Ltd Mount-Royal Que	Installation of boxes Que	1,109,372		1,109,372(*f*)
Gabriel Savard Inc Chicoutimi Que	Landscaping Que	541,147	70,351	541,148(*f*)
Gateway Building Supply Limited Thunder Bay Ont	Renovations Ont	822,307	674,254	822,307(*f*)
Grinnell Fire Protection Systems Co Ltd Ottawa Ont	La Promenade Building, fire protection improvements Ont	295,906		295,906
Guelpha Construction Ltd Courtenay BC	Renovations, Federal Building BC	2,452,969	878,746	2,452,969(*f*)
Hearn Stratton Construction Edmonton Alta	Animal inspection and quarantine Alta	865,215	480,924	865,215(*f*)
Hector Lang Construction (Yukon) Ltd Whitehorse YT	Cracker Creek, culvert and approaches, Alaska Highway YT	281,715	281,715	281,715(*f*)
Hervé Pomerleau Inc St-Georges de Beauce Que	Renovation and transformation Que	21,136,940	16,385,742	18,719,378
Impact Industries (Western) Ltd Lacombe Alta	Crushing and stockpiling, Alaska Highway BC	514,180	421,192	421,192
Janin Construction Inc Quebec Que	New building Que	1,850,333		1,850,333(*f*)
Kamrus Construction Ltd Don Mills Ont	Acquifer thermal energy storage Ont	1,597,567		1,471,762
Kentron Construction Ltd Kitimat BC	Crushing and stockpiling, Alaska Highway BC	318,545	318,545	318,545
J Lewin Inc Montréal Que	Fix-up, phase "B" Que	544,000		544,000
La Commission Scolaire Régionale de l'Outaouais Hull Que	Purchase of school Que	26,288,426	1,304,232	16,832,744
Les Constructions Deschênes Ltée Aylmer Que	Reconstruct entrance and roadways Que	253,278	(767)	253,278(*f*)
Les Pavages de Nicolet Inc Saint-Grégoire Que	Renovations to Vieux-Port Que	1,627,907	1,590,200	1,590,200
Les Terrassements de Jonquière Chicoutimi Que	Renovations to Vieux-Port and landscaping Que	422,346	422,346	422,346
Lionel Maldemay et Fils Ltée Gaspé Que	Renovation of federal building Que	795,955	217,955	795,958(*f*)
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions Ont	2,580,254		2,580,254
Massicotte Bros Ltd Vanier Ont	David Florida Laboratory, additions Ont	1,528,197	815,262	1,324,525
Massicotte Bros Ltd Vanier Ont	Rideau Hall, main kitchen renovations Ont	527,580	1,333	527,580(*f*)
Massicotte Bros Ltd Vanier Ont	Wellington Building, alterations Ont	1,163,531	702,409	1,163,531(*f*)
Master Plumbing & Heating Co Winnipeg Man	Fire safety upgrading, Federal Building Man	313,580	313,580	313,580(*f*)
S McNally and Sons Limited Hamilton Ont	Extension of steam and chilled water-mains Ont	4,049,330	32,307	4,049,330(*f*)
Mount Royal Concrete Floor Ltd Nepean Ont	Place du Portage Phase I, waterproofing podium Que	294,786	294,786	294,786
Claude Morin Inc Montréal Que	Renovation of Physical Education Building Que	981,282	31,349	981,282(*f*)
Murphy and Morrow Ltd Aylmer Que	Place du Portage Phase IV, general office renovations Que	1,343,265	90,707	1,341,049
New Dimension Building Products Edmonton Alta	Replace windows NWT	330,105	11,953	330,105(*f*)
New Dimension Building Products Edmonton Alta	Window replacement NWT	278,555	278,555	278,555(*f*)
Northal Construction Ltd Montreal Que	Renovation and transformation Que	2,955,963	496,704	2,955,963
P & M Construction Ltd Edmonton Alta	Building construction NWT	3,896,307	1,696,436	3,892,867
Precision Manufacturing Inc Lachine Que	Louis Saint-Laurent Building, supply and install screens Que	415,995	403,681	403,681
Precision Manufacturing Inc Lachine Que	Louis Saint-Laurent Building, supply and install screens Que	1,069,300	81,139	1,056,511
RAHM Construction Ottawa Ont	National Research Council, Chemistry Building, additions Ont	3,914,866	614,707	3,914,866*
RAHM Construction Ottawa Ont	Sir Alexander Campbell Building, conversion Annex "C" Ont	1,911,656	117,669	1,911,656
Rampart Enterprises Limited Toronto Ont	Scarborough (lease-purchase) Ont	3,068,882	216,099	3,068,882(*f*)
Rescon Construction Ltd BC	Agriculture inspection facility BC	405,248	16,080	405,248*
Structure Ediltec Inc Montreal Que	Foundation and framework Que	3,060,220	1,619,332	2,967,020
Sunan Houseman Ltd Waterloo Ont	Place du Portage Phase IV, supply and install screens Que	387,337	379,777	379,777
Thomas Fuller Construction Co Ltd Ottawa Ont	Construction of National Aviation Museum Ont	17,099,017	1,189,483	17,099,017
Thor Construction Calgary Alta	Building renovations Alta	286,422	15,909	286,422(*f*)
312630 British Columbia Ltd Kamloops BC	Crushing and stockpiling aggregates, Alaska Highway BC	278,359	278,359	278,359(*f*)
Tony Leite Roofing & Sheet Metal Ltd Mississauga Ont	Parliament Hill, Centre Block, re-roofing Ont	762,000	446,846	446,846
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Supreme Court Bldg, upgrade fire emergency and life support systems Ont	555,406	3,497	555,406(*f*)
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Conference Centre, new sprinkler and fire alarm system Ont	751,936	38,839	38,839
Voth Brothers Construction (1974) Ltd Abbotsford BC	Pacific Highway, border crossing, phase 3 BC	9,237,485	58,055	9,237,485*(*f*)
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $5,345,656				
Construction Roger Blouin Inc Vanier Que	Interior envelope and division Que	4,243,647	360	4,243,647(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $335,236				
Gafney Quebec Limited Stratford Ont	Inspect/investigation Ont	461,594	456,894(4)	456,894
Northern Construction Co Ltd Vancouver BC	Esquimalt graving dock, rehabilitation of south landing wharf BC	8,542,294		8,542,294(*f*)
Simard and Beaudry Inc Montreal Que	Reconstruction of floating caissons Que	3,875,976		3,875,976(*f*)
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM $15,015,210				
Arctic Construction Ltd Fort St John BC	Highway construction, Alaska Highway BC	547,868	391,067	391,067
Banff Horticultural Services Banff Alta	Hydro seeding and fertilizing, Trans-Canada Highway Alta	393,404	393,403	393,403(*f*)
Drain Bros Construction Ltd Blairmore Alta	Highway construction, Trans-Canada Highway Alta	1,958,450	23,523	1,958,450(*f*)
Fedderson Engineering Ltd Calgary Alta	Highway construction Alta	585,212	39,987	585,212(*f*)
Geddes Construction Ltd Kelowna BC	Highway construction Alta	4,872,259	29,396	4,872,259(*f*)
Geddes Contracting Ltd Kelowna BC	Highway construction Alta	2,428,886	1,350,159	1,350,159
Graham Construction Ltd Calgary Alta	Bridge construction Alta	637,103	(2,431)	637,103*(*f*)
Graham Construction Ltd Calgary Alta	Underpass construction Alta	584,690	7,368	584,690(*f*)
Hebert Trucking Ltd Prince George BC	Crushing and stockpiling, Alaska Highway BC	1,573,010		894,265
Hydramach Crane Ltd Nisku Alta	Highway construction Alta	1,838,474	16,657	1,838,474(*f*)
Impact Industries (Western) Ltd Lacombe Alta	Alaska Highway, crushing and stockpiling aggregates BC	1,195,162		1,195,162(*f*)
Lahrman Construction Ltd Calgary Alta	Asphalt surface and highway construction, Trans-Canada Highway Alta	3,766,400	750,077	3,766,400(*f*)
Miann Construction Ltd Prince George BC	Alaska Highway, construction BC	3,872,055	16,884	3,872,055(*f*)
Sherwood Park Paving Ltd Sherwood Park Alta	Improvements to entrance Alta	606,198	(2,432)	603,766(*f*)
Spring Point Management Kelowna BC	Alaska Highway, construction BC	3,646,145	62,906	3,644,045*(*f*)
SCIENCE AND TECHNOLOGY $11,670,071				
National Research Council of Canada $11,670,071				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $11,670,071				
Black & McDonald Ottawa Ont	Installation of Refrigeration Plant to Bldg M-17 Laboratory Ont	499,279		499,279(*f*)
Bregman and Hamann Ottawa Ont**	Extension to Bldg M-14 Laboratory Ont	637,000	169,839	627,481
Construction Château St-Marc Inc Montreal Que**	Biotechnology Que	22,642,455	2,210,509	22,642,455*(*f*)
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	2,387,000	236,595	2,322,317
Elf Construction and Management Services Ottawa Ont	M10, altitude test facility Ont	618,145	24,560	618,145(*f*)
Erskine Building Corp Toronto Ont**	Extension to Biological Science Laboratory Bldg M-14 Ont	5,571,772	3,539,401	3,539,401
Ferguson Folstad & Friggstad Saskatoon Sask**	Biotechnology Institute Sask	375,000		353,849(*f*)
Thomas Fuller Construction (58) Company Ltd St-John's Nfld**	Phase II and III, Arctic Vessel Research Facility Nfld	34,185,094		34,185,094(*f*)
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of Manufacturing Technology Man	2,000,000	87,510	1,864,232
V K Mason Construction Ltd Winnipeg Man**	Construction, Institute for Manufacturing Technology Man	18,693,536	281,693	18,693,536
Massicotte Bros Construction Ltd Vanier Ont	North Wing Restoration, M-36 Ont	608,881	266,911	608,811(*f*)
Ogilvie & Hogg Ottawa Ont**	Addition, Chemistry Bldg M-12 Montreal Rd Laboratory Ont	482,250	19,714	445,897
Ogilvie & Hogg Ottawa Ont**	Arctic Vessel Research Facility Nfld	4,904,843		4,907,843*(*f*)
Rahm Construction Ltd Ottawa Ont**	Addition to Building M-12, Montreal Rd Laboratory Ont	3,914,866		3,914,866(*f*)
Trident Construction Ltd Winnipeg Man**	Construction of a Laboratory Man	1,805,237		1,805,237(*f*)
SOLICITOR GENERAL $116,103,768				
Correctional Service $77,288,808				
Abcon Limited Kingston Ont**	Reclad exterior Bldg C-26 Ont	432,250		432,250*(*f*)
Adomi Construction Inc Edmonton Alta**	Regional waterline Alta	298,629	298,629	298,629(*f*)
T A Andre & Sons (Ontario) Ltd Kingston Ont**	Modernize kitchen Ont	397,392	170,032	170,032
Atlantic Fabricators Quebec Inc St Pierre Que**	Temporary accommodation Ont	486,500	4,500	486,500*(*f*)
Atlas Construction Maritimes Ltd Fredericton NB**	Protective custody unit, maximum security institution NB	17,137,800	1,137,780	17,137,800
Atlas Construction Maritimes Ltd Fredericton NB**	Heating plant and gate NB	964,210	33,740	964,210(*f*)
Ken Bangma Construction Company Limited Westbrook Ont**	Renovate main kitchen Ont	321,717		321,717(*f*)
G Beaudet et Compagnie Ltee Warwick Que**	Expansion of RRC—Lot #2 Que	7,915,271***		7,917,227

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Cana Management Ltd Calgary Alta**	R-3 Recreation Building Alta	1,332,487	7,562	1,332,487(*f*)
Canadian Marconi Co Montreal Que	Perimeter intrusion detection system Sask	317,922	165,473	317,922(*f*)
Cavan Construction Ltd Edmonton Alta**	General design services Sask	8,626,962	9,476	8,626,962*(*f*)
Century Plumbing and Heating Ltd Chilliwack BC**	Kitchen construction BC	745,587	45,652	757,255
C J Services Ltd Truro NS**	Modification—Roads and fences NS	276,847	276,847	276,847
Construction Angem Inc Montreal Que**	Residential unit, Bldg "B", phase 1 Que	2,444,898	(600)	2,444,898
Construction & Pavage Portneuf Inc St Marc des Carrieres Que**	Construction (exterior work, lot 10-2) Que	3,000,863	1,943,340	3,000,863
Construction Gaston Picard Inc Charny Que**	Construction (foundation, Main Bldg) Que	397,941		397,941
Les Constructions B L H Inc Sept-Îles Que**	Penitentiary construction Que	2,952,685	2,952,274	2,952,274
H R Doornekamp Construction Ltd Odessa Ont**	Straighten fence Ont	310,636	99,798	310,636(*f*)
Eastern Independent Telecommunications Ltd Brockville Ont	Telephone system Que	1,198,816	68,179	1,196,077*
Eastern Independent Telecommunications Ltd Brockville Ont	Telephone system Ont	392,421	301,573	389,293
Ediltec Inc Montreal Que**	Residential unit, Bldg "C", phase 1.7 Que	2,697,739		2,697,739
Emmons & Mitchell Construction Ltd Kingston Ont**	Emergency generator Ont	323,000	9,584	9,584
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Que	17,606,663	5,566,791	5,566,791
Entreprises Bon Conseil Ltee Ancienne-Lorette Que**	Penitentiary construction Que	7,481,914	2,390,527	2,390,527
Les Entreprises Savino Inc Montreal Que**	Modification—Perimeter fence Que	956,889	917,000	917,000
Excavation de Chicoutimi Inc Chicoutimi Que**	Penitentiary construction Que	2,349,809	416,297	416,297
Forewest Construction Ltd Abbotsford BC**	Stage 1 of construction of medium security BC	1,376,900	11,311	1,376,901
Forewest Construction Ltd Abbotsford BC**	Regional Psychiatric Centre BC	637,918	637,918	637,918
Frenco Construction Ltd Abbotsford BC**	Redevelopment, stage 2 BC	489,661	494,875	494,875
G B C M Ltee Saint-Elie-d'Oxford Que**	Perimeter lighting Que	352,906	352,906	352,906
Gionet Construction Ltd Caraquet NB**	Site landscaping NB	2,727,700	1,938,985	2,727,700
Gionet Construction Ltd Caraquet NB**	Wastewater treatment facilities NB	920,377	7,070	920,377(*f*)
Greene Construction Ltd Drumheller Alta**	Building renovation Alta	2,719,015	2,719,015	2,719,015
Greene Construction Ltd Drumheller Alta**	Gatehouse upgrade Alta	253,738	253,738	253,738
Hi Lite Electric Ltd Moncton NB**	Electrical distribution NB	329,156		329,156(*f*)
Hillside Enterprises Ltd Moncton NB**	Perimeter fence NB	1,699,313	304,174	1,699,313(*f*)
Industrial Electrical Contractors Limited Weston Ont**	Upgrade fire alarm system Ont	769,000	734,000	757,000
James Kemp Construction Ltd Hamilton Ont**	Renovation—Replace door controls Ont	858,087	52,671	858,087(*f*)
JSI Systems Eng Ottawa Ont	Engineering services for projects in various provinces	928,000	86,163	927,279
LEC Mechanical Contractors Ltd Winnipeg Man**	Fire protection upgrading Man	412,765	17,059	412,765(*f*)
Lewin Kingston Division of Brousseau & Robidoux Enterprises Ltd Kingston Ont**	Hot water to cells Ont	392,803	259,363	392,803(*f*)
J W Lindsay Enterprises Ltd Moncton NB**	Fire protection system NB	305,556	189,996	189,996
Lundrigans Construction Ltd Saint John NB**	Living units—Maximum security institution NB	11,528,474	163,842	11,484,511
Lundrigans Construction Ltd Saint John NB**	Water reservoir NB	2,120,755	368,620	2,120,755
Martell Bros Sheet Metal Ltd North Vancouver BC**	Reroofing BC	260,350	260,350	260,350
MSE Engineering Systems Ltd Downsview Ont	Perimeter intrusion detection system—CCTV alarm assessment system, Collins Bay Institution Ont	254,854	2,834	254,854(*f*)
MSE Engineering Systems Ltd Downsview Ont	Install closed circuit television, Atlantic Institution NB	405,527	389,236	396,238
Newco Construction Ltd Moncton NB**	Steam and condensate distribution NB	844,461	844,461	844,461
Norco Industries Ltd Winnipeg Man**	Kitchen renovation Man	260,498	208,815	208,815
Northside Construction Ltd Red Deer Alta**	Lagoon expansion Alta	460,423		460,423(*f*)
Ontario Electrical Construction Co Ltd Toronto Ont**	Upgrade fire alarm system Ont	282,682	259,494	282,682(*f*)
Pan Western Construction Ltd Calgary Alta**	Construction—Living units Alta	11,795,585		11,795,585(*f*)
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (framework and concrete) Que	9,274,805	405,039	9,274,805
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (water reservoir and filtration) Que	926,063	5,658	926,063
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (general work, Bldg C 10, lot 8) Que	8,293,490	748,989	8,293,490
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (security fences and peripheral roads) Que	1,548,795	1,148	1,548,795
Herve Pomerleau Inc St Georges de Beauce Que**	Construction (general work, lot 9) Que	1,005,195	178,152	1,005,195
RCA Inc Ste Anne de Bellevue Que	Perimeter intrusion detection system/close circuit TV, Donnacona Institution Que	561,554	529,276	529,276
RCA Inc Ste Anne de Bellevue Que	Inmate call system, Donnacona Institution Que	420,097	415,097	415,097
RCA Inc Ste Anne de Bellevue Que	Install public address system, Atlantic Institution NB	432,614	397,114	397,114
RCA Inc Ste Anne de Bellevue Que	Install inmate cell call system, Atlantic Institution NB	312,607	292,107	292,107
RCA Inc Montreal Que	Perimeter intrusion detection system and closed circuit TV Que	276,222	14,456	276,222(*f*)
RCA Inc North York Ont	Closed circuit TV alarm assessment system Ont	303,012	3,513	303,012(*f*)
Rocois Construction Inc L'Ange Gardien Que**	Construction—General work, General Bldg Que	12,712,904	821,205	12,712,904
Senstar Corporation Kanata Ont	Perimeter intrusion detection system integration unit, Donnacona Institution Que	413,180	164,919	408,180

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Senstar Corporation Kanata Ont	Perimeter intrusion detection system integration unit, Atlantic Institution NB	531,420	264,834	526,420
Senstar Corporation Kanata Ont	Perimeter intrusion detection system BC	367,864		367,864(*f*)
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Man	273,639	1,025	250,721*
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Ont	321,759	8,486	321,759*(*f*)
Senstar Corporation Kanata Ont	Inmate cell call fixed point security Alta	446,463	321	446,463*(*f*)
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Sask	389,449	192,810	389,449*(*f*)
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Ont	315,131	211	315,131*(*f*)
Senstar Corporation Kanata Ont	Perimeter intrusion detection system Que	324,109	11,402	324,109*(*f*)
Shannon & Sims Developments Edmonton Alta**	Maintenance Bldg additions Alta	496,460	9,299	496,460
Sidelco (1983) Inc Loretteville Que**	Fire alarm maintenance, lot 8C Que	394,000	40,525	394,000(*f*)
Tarad Industries Ltd Edmonton Alta**	Gatehouse alteration and addition Alta	838,593	838,593	838,593
Telesysteme National Ltee Ste-Foy Que	PA and limited call intercom system, Donnacona Institution Que	270,762	251,578	251,578
Toiture P Laurin Ltee Montreal Que**	Roof repair Bldg "U" Que	278,160		278,160(*f*)
Trend Construction Ltd Edmonton Alta**	Kitchen alterations Alta	2,482,795	25,556	2,482,795(*f*)
Western Bitulithic Ltd Edmonton Alta**	Roads Alta	654,411	653,688	653,688
Western Grater Contr Ltd Victoria BC**	Construction of facilities, William Head Institution BC	528,439	209,607	528,439(*f*)
Royal Canadian Mounted Police $38,814,960				
LAW ENFORCEMENT PROGRAM $38,814,960				
Alberco Construction Ltd St Albert Alta**	RCMP subdivision Alta	2,337,666	2,015,087	2,015,087
Alberta Ltd (334070) Edmonton Alta**	RCMP complex Alta	296,786	282,703	282,703
Atlas Construction Maritimes Ltd Fredericton NB**	RCMP detachment NB	1,711,946	89,877	89,877
Herb Bate Ltd Victoria BC**	Compact detachment BC	771,911		771,911*
Black & McDonald Ltd Ottawa Ont**	Computer power installation Ont	272,805		272,805(*f*)
Bluebird Investments Ltd Grand Falls Nfld**	RCMP detachment Nfld	336,033		336,033*
Bluebird Investments Ltd Grand Falls Nfld**	RCMP detachment Nfld	758,417	685,899	685,899
Bomac Construction (1978) Ltd Saskatoon Sask**	RCMP detachment Sask	510,169	6,413	510,169(*f*)
S Boyd Contracting Ltd Dartmouth NS**	RCMP detachment NS	617,861	617,861	617,861
Burnetts Construction Ltd St John's Nfld**	RCMP detachment Nfld	357,430	2,213	357,430(*f*)
D G S Construction Company Ltd Surrey BC**	RCMP detachment BC	2,000,321	1,601,787	1,601,787
N D Dobbin Ltd St John's Nfld**	RCMP detachment Nfld	1,457,128	35,878	1,457,128
Doyle Construction Co Ltd Vancouver BC**	Steamline replacement BC	554,493	(2,463)	554,493(*f*)
Elliston Development Ltd St John's Nfld**	RCMP detachment Nfld	669,562	(300)	669,562*(*f*)
Emery Construction Ltd St John's Nfld**	Aircraft hangar Labrador	1,293,249	943,935	943,935
Yvon Godin Ltd Lower Neguac NB**	RCMP detachment NB	518,293	783	518,293(*f*)
Grinnell Fire Protection Ltd St Laurent Que**	Water sprinkler system Que	395,696	1,815	395,696*(*f*)
Gil Hansen and Co Calgary Alta**	RCMP detachment Alta	509,579	393,189	393,189
Gil Hansen and Co Calgary Alta**	RCMP detachment Alta	484,855	365,728	365,728
Hansen Construction Co Winnipeg Man**	RCMP detachment Man	688,698	(6,158)	688,698*(*f*)
Hearn Stratton Construction Ltd Edmonton Alta**	Married quarters NWT	284,655		284,655(*f*)
Hearn Stratton Construction Ltd Edmonton Alta**	RCMP detachment NWT	407,638	7,945	407,638(*f*)
Hearn Stratton Construction Ltd Edmonton Alta**	RCMP detachment NWT	409,730	6,999	409,730(*f*)
Jaemar Construction Canada Ltd Surrey BC**	RCMP married quarters NWT	295,573	10,205	295,573(*f*)
Key Engineering Ltd Delta BC**	RCMP Fairmont Complex BC	387,198	285,632	285,632
Kraft Construction Co (1978) Ltd Winnipeg Man**	Regional Headquarters Building Sask	15,550,549	7,537	15,550,549(*f*)
Lakh Construction Corporation St Albert Alta**	Detachment construction YT	793,150	541,600	541,600
L & R Construction Ltd Stewiacke NS**	RCMP, renovations NS	299,062	299,062	299,062
Lundrigans Construction Ltd Saint John NB**	Headquarter Building NB	17,472,332	12,030,062	13,086,264
Niagara Relocatable Building Ltd Grimsby Ont**	Training Centre Ont	1,782,997		1,782,997(*f*)
Norcan Construction 83 Inc Prince George BC**	RCMP detachment BC	596,325	534,799	534,799
Stuart Olson Industrial Ltd Calgary Alta**	RCMP subdivision renovations Alta	262,625	262,625	262,625
Olympic Construction Ltd St John's Nfld**	RCMP subdivision Nfld	2,715,691	25,969	2,715,691*
Omar Construction Ltd Surrey BC**	RCMP detachment BC	410,088	385,508	385,508
Oord's Construction Limited Agassiz BC**	RCMP detachment BC	389,665	295,970	295,970
Pace Greentree Builders Inc Winnipeg Man**	Detachment building Man	470,383	(153)	470,383
Pace Greentree Builders Inc Winnipeg Man**	Detachment building Man	709,092	7,353	709,092
PCL Constructions Western Inc Winnipeg Man**	Crime detection laboratory Man	5,676,271	446,493	5,676,271*
Penn-Co Construction Calgary Alta**	RCMP complex Alta	873,165	248,839	248,839
Percon Construction Mgmt Ltd Richmond BC**	RCMP detachment BC	394,928	(9,175)	378,567
Rada Construction & Mgt Ltd Calgary Alta**	RCMP detachment Alta	1,835,898	453,003	453,003
Red Lake Construction Company Ltd Winnipeg Man**	Detachment building Man	627,656	208	627,656
Rescom Construction Ltd Edmonton Alta**	RCMP detachment Alta	955,447	100,633	100,633
Richard & B A Ryan Ltd Edmonton Alta**	RCMP detachment Alta	624,121	4,679	623,950(*f*)
Saunders Howell & Co Ltd Carbonear Nfld**	RCMP detachment Nfld	1,040,451	69,207	1,034,209*
Spracklin's Bldg Supplies Ltd St John's Nfld**	Married quarters Nfld	1,147,212	662,164	662,164
Steinco Contracting Ltd Calgary Alta**	RCMP detachment Alta	546,713	530,669	530,669
J A Tate Construction Ltd Antigonish NS**	RCMP detachment NS	293,291	1,445	293,291(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Torontario Engineering Division of Torontario and Electrical Co Ltd Toronto Ont**	Interior alterations Ont	472,170	20,385	472,170
Tower Arctic Ltd Montreal Que**	Married quarters NWT	328,894		328,894(*f*)
Ron Vogel Construction Ltd Didsbury Alta**	RCMP detachment Alta	518,788	10,276	518,788(*f*)
Whites Construction Ltd Stephenville Crossing Nfld**	RCMP married quarters Nfld	277,879		277,879(*f*)
J C Wilson Construction Ltd Leaf Rapids Man**	RCMP detachment Man	813,338		813,338(*f*)
Winkler Building Supplies (1981) Ltd Winkler Man**	Housing units Man	514,806	507,067	507,067
TRANSPORT $189,249,948				
Department $189,249,948				
499168 Ontario Inc o/b Taurus Corp St Catharines Ont**	South pier repairs, stage 5 Ont	400,721	131,242	400,721(*f*)
Air Canada Dorval Que	Supply and installation of passenger loading bridges at Ottawa Terminal Building Ont	1,807,300	1,297,083	1,297,083
Airway Texturing & Insulation Ltd Edmonton Alta	Garage roof, Williams Lake Airport BC	362,257	362,257	362,257(*f*)
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
Antigonish Construction Ltd Antigonish NS	Improve shale disposal site NS	622,650	203,587	203,587
ARC Enterprises 1976 Ltd Winnipeg Man	Air Terminal Building foundation repairs Man	536,992		511,103(*f*)
Argo Industries Kamloops BC	At complex site services, phase 2 at Kamloops Airport BC	2,030,600		2,030,600(*f*)
Armeco Construction Ltd Vancouver BC	Modification and expansion to Air Terminal Building at Victoria Airport BC	8,843,655	4,989,846	8,717,115
Arnott Construction Limited Collingwood Ont**	Disposal facility Ont	250,501	250,501	250,501(*f*)
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervision for expansion of Air Terminal Building at Regina Airport Sask	1,776,000		1,332,336
Arrow Building Corporation Ltd Dartmouth NS	Replace Air Terminal Building NS	2,501,295	2,394,498	2,394,498
Arteco Concept Construction Inc Montreal Que	Redevelopment of airport, phase III Que	2,156,700	2,072,500	2,072,500
Asbestos Covering Co Ltd Toronto Ont	Removal and fireproofing materials replacement at Lester B Pearson International Airport Ont	827,853	827,853	827,853
ASL Paving Ltd Saskastoon Sask	Taxiways 'B' and 'C' Sask	421,243	276,546	276,546
Atco Construction Ltd Newcastle NB**	Renovation to existing transit shed NB	464,392	18,005	464,392(*f*)
Avalon Construction & Engineering St John's Nfld**	Approach reconstruction, wharf repairs Labrador	285,313		285,313(*f*)
B Lawrence Contracting Limited Kelowna BC	Rehabilitation main access road at Williams Lake Airport BC	287,733	287,733	287,733
B Lawrence Contracting Limited Kelowna BC	Apron expansion at Williams Lake Airport BC	452,548	452,548	452,548
BA Construction Ltd Regina Sask	Reconstruction of taxiway and apron at Regina Airport Sask	809,048		795,940
BA Construction Ltd Winnipeg Man	Phase II, apron construction at Winnipeg International Airport Man	799,276	784,285	784,285
Bailey Controls Division of Babcock and Wilcox Ind Inc Burlington Ont	Energy metering and generator combustion at Lester B Pearson International Airport Ont	290,791		290,791(*f*)
Baker Lake Contracting and Supplies Baker Lake NWT	New houses—Phase 2 NWT	499,683	499,683	499,683
Bau-Québec Ltée Brossard Que	Landscaping and signage works at Montreal International Airport Que	597,700		597,700(*f*)
Beaver Asphalt Montreal Que	Extension of perimeter road Que	314,497	314,497	314,497
Beaver Asphalt Ottawa Ont	Economy parking facility at Ottawa International Airport Ont	728,712	331,145	331,145
Beaver Asphalt Ottawa Ont	Gloucester Delta Park development at Ottawa International Airport Ont	1,181,467	388,139	1,083,280
Beaver Construction Co Ltd Richmond BC	Taxi 'N' connector and related work BC	700,624		700,624
Beaver Marine Construction Halifax NS**	Public wharf extension NS	1,298,837		1,298,837*(*f*)
Beaver Marine Construction Halifax NS**	Wharf reconstruction PEI	1,860,342	1,707,668	1,860,342(*f*)
Beaver Marine Construction Halifax NS**	Dredging NS	539,575	539,575	539,575
Beaver Marine Construction Halifax NS**	Ferry terminal, channel survey NS	277,699	277,699	277,699(*f*)
Beaver Marine Construction Halifax NS**	Dredging of entrance channel PEI	1,879,600		1,879,600*(*f*)
Beck Construction Ltd St John's Nfld**	Marine emergency duties training centre Nfld	3,640,423		141,106(*f*)
Bel Construction Limited Surrey BC	Drainage improvements at Vancouver International Airport BC	2,074,814	390,785	390,785
Bennett Mechanical Installations Ltd Hamilton Ont	Upgrade domestic water and fire distribution system—Phase 2 Ont	640,455	44,942	44,942
Bermingham Construction Ltd Hamilton Ont**	Construction—East port development wharf construction, stage 1-D Ont	1,663,336		1,663,336(*f*)
Bernard & Gerard Lombard Ltd Weymouth NS**	Wharf improvements NS	473,750	360,050	360,050
Bird Construction Winnipeg Man	Regulator replacement at field electrical centre at Winnipeg Airport Man	362,983	199,155	328,955

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Bird Construction Winnipeg Man	Roadway landscaping and related work, phase V at Winnipeg Airport Man	1,307,170	1,232,371	1,232,371
Black and McDonald Ltd Ottawa Ont	Rehabilitation power distribution system Nfld	765,546	390,873	749,668(*f*)
BLH Construction Sept-Îles Que	Improvement to water system Que	740,300		740,300(*f*)
Bluebird Investments Ltd Grand Falls Nfld	Airfield lighting and related work at St Anthony Airport Nfld	357,824	129,210	346,437
Bluebird Investments Ltd Grand Falls Nfld	Re-roof portion of CSB and related work at the Deer Lake Airport Nfld	374,800		374,800
Bluebird Investments Ltd Grand Falls Nfld**	Storage shed at St Lawrence Nfld	667,100	175,000	175,000
Blue-Con Construction Inc London Ont	Construct sewer system at London Airport Ont	318,923	(14)	316,486(*f*)
Boless Inc Thetford Mines Que	Air Terminal, public parking Que	1,843,300		1,843,300(*f*)
Boless Inc Thetford Mines Que	Expand multi purpose building Que	696,900		717,700(*f*)
Bologna Construction Inc St Lambert Que	Maintenance garage Que	284,400		284,400
Bologna Construction Inc St Lambert Que	Garage and Air Terminal Que	484,100		484,100
Boyd and Garland Construction Dartmouth NS	Construct Air Terminal Building and related work at Charlottetown Airport PEI	4,702,621	57,792	4,695,227
Boyd and Garland Construction Dartmouth NS	Construct combined services building and related work at Yarmouth Airport NS	1,798,217	44,000	1,798,149
Bruno's Contracting (Thunder Bay) Ltd Thunder Bay Ont	Construction of runway extensions Ont	465,571		465,571(*f*)
Burns and Whyte Construction Ltd Cranbrook BC	New firehall and related work at Cranbrook Airport BC	763,067	763,067	763,067
Burns and Whyte Construction Ltd Cranbrook BC	Flight Service Station renovations, additions, Cranbrook Airport BC	511,869	511,869	511,869
C & I Construction Ltd Mayo YT	Upgrade runway at Mayo Airport YT	457,065	461,021	461,021(*f*)
Campeau Corporation Ottawa Ont	Renovations 6th floor, Tower C, Place de Ville Ont	577,260	577,260	577,260(*f*)
Canadian Dredge and Dock Co Ltd Toronto Ont**	Renovation south pier underpinning harbour expansion Ont	1,428,087	135,049	1,428,087(*f*)
Canadian Dredge and Dock Co Ltd Toronto Ont**	Dredging—Harbour expansion Ont	920,498	(9,195)	920,498(*f*)
Canfrage Ltée Montreal Que	Miscellaneous works at Montreal International Airport Que	1,551,000		1,551,000(*f*)
Caniwi Enterprises Ltd Whitehorse YT	Construction of category 5 firehall and storage building at Inuvik Airport NWT	1,394,000		1,332,972(*f*)
Canvar Ltée Montreal Que	Construction of office building lot No 2 at Dorval Airport Que	5,118,278		3,960,427(*f*)
Caribou Construction Ltd Peace River Alta	Water supply system at Fort St John Airport BC	397,716	359,784	359,784(*f*)
Cartier Construction Corp Whitby Ont**	Wharf reconstruction, marine terminal PEI	6,013,456	964,339	6,010,956
Cartier Construction Corp Whitby Ont**	Dock maintenance dredging Ont	334,535	334,535	334,535(*f*)
Cartier-McNamara Corp Whitby Ont**	Mission Bay disposal facility, cover cell #2 Ont	386,670	335,070	335,070
Cartier-McNamara Corp Whitby Ont**	Harbour expansion Ont	291,014	287,127	287,127(*f*)
Cartier-McNamara Corp Whitby Ont**	Maintenance dredging Ont	504,577	504,577	504,577
Cartier-McNamara Corp Whitby Ont**	Construction of new wharf, harbour expansion Ont	5,750,720	1,991,835	5,750,720
Cartier-McNamara Corp Whitby Ont**	Dredging, Elevator Basin Ont	1,904,169	269,040	1,904,169(*f*)
Celeb Construction Ltd Candiac Que	Development of vertical access Que	936,756	815,617	931,756*
Charles Duranceau Ltée Montreal Que	Rebuilding of route 'A' 'B' 'C' and widening of route 'B', Montreal International Airport Que	1,578,160		1,540,451
Cie de Construction Sept Frères Inc Montreal Que	Construction of multi-level parking lot, of foot-bridges and canopies at Montreal International Airport Que	14,611,783		6,743,533
Cie de Pavage d'Asphalte Beaver Montreal Nord Que	Implantation works, security program at Dorval Airport Que	1,267,000	912,000	912,000
Cie de Pavage d'Asphalte Beaver Montreal Nord Que	Install security fences and barriers Que	363,600	356,200	356,200
Cie de Pavage d'Asphalte Beaver Montreal Nord Que	Install security fence Que	383,300	383,300	383,300
Clareview Landscaping Ltd Edmonton Alta	Landscape development including irrigation at Regina Airport Sask	1,200,211	336,250	1,167,401
Clayco Construction Ltd St John's Nfld**	Wharf repairs Nfld	278,895	278,895	278,895(*f*)
Cloran Trades Ltd Dartmouth NS**	Pier 'C' NS	275,687	262,730	262,730
Columbia Bitulithic Limited Coquitlam BC	Resurface taxiways 'D' and 'E' and aprons at Abbotsford Airport BC	833,818	833,818	833,818(*f*)
Columbia Bitulithic Limited Prince George BC	Overlay aprons I and III, Prince George Airport BC	1,382,146	1,382,146	1,382,146(*f*)
Columbia Bitulithic Limited Vancouver BC	Rehabilitation of runway 15-33 and taxi way 'A' at Kelowna Airport BC	1,595,283	1,569,211	1,569,211
Comeau & Savoie Construction Ltd Caraquet NB**	Wharf and fender repairs NB	4,397,316	629,730	4,397,316*(*f*)
Condor Construction Ltd Caraquet NB**	Transit shed NB	1,355,600		1,355,600(*f*)
Connac Western Industries Calgary Alta	Overlay taxiway 'X' and portion of taxiway 'A' at Calgary International Airport Alta	259,997	189,561	189,561
Con-Pro Industries Ltd Winnipeg Man	Construction of passenger shelter building at Chesterfield Inlet Airport NWT	375,461		375,461(*f*)
Constructeurs Sceptre-Riedel-Dawson Ltée Longueuil Que**	Maintenance dredging, north side Que	2,153,891	2,153,891	2,153,891(*f*)
Construction A Parisée Inc Sept Îles Que**	Reconstruction of hangar Que	373,030		373,030(*f*)
Construction ASLK Canada Ltée Quebec Que**	Alterations to berthing wharf Que	2,100,265	1,672,901	1,672,901

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Construction Canvar Ltée Montreal Que	Construction of office building, lot no 1 at Dorval Airport Que	507,688		507,688(*f*)
Construction Canvar Ltée Montreal Que	Construction of office building at Montreal International Airport Que	4,958,100		4,958,100(*f*)
Construction DCL Ltée St Hubert Que	Resurface runway 16-34 and taxiway Que	2,398,500		2,045,600(*f*)
Construction DCL Ltée St Hubert Que	Construction of runway 08-26 Que	2,413,100		499,900(*f*)
Construction et Pavage Portneuf Inc St Marc des Carrières Que**	Paving repairs, Queen's wharf Que	1,261,549	14,985	1,261,549(*f*)
Construction et Pavage Portneuf Inc St Marc des Carrières Que**	Improvements to the wharf's approach Que	1,657,271	84,804	1,657,271(*f*)
Construction G Desrosiers (Sept Îles) Inc Sept Îles Que**	Urgent repairs to a wharf Que	375,794	239,057	375,794(*f*)
Construction Kigiak Westmount Que	Gravel supply Que	539,100		422,000(*f*)
Construction Lang Ltée Sept Iles Que	Resurface in concrete, runway, taxiway and apron Que	1,551,300		1,507,700(*f*)
Construction PH Grager Inc Aylmer Que **	Wharf improvement Que	417,502	417,502	417,502(*f*)
Contruction Québec-Labrador Inc Sept Îles Que	Construct new airport Que	429,400		403,700(*f*)
Cooper Construction Etobicoke Ont	Construct new control tower Ont	2,941,518	503,550	2,912,583
Cooper Construction Company Limited Etobicoke Ont	Construction of Air Terminal Building expansion at Hamilton Airport Ont	4,005,121	12,066	4,005,121(*f*)
Coopers & Lybrand Ltd Campbell River BC	Apron expansion at Campbell River Airport BC	336,999	336,999	336,999(*f*)
Couvreurs Savoie Ltée Montreal Que	Re-roofing of Air terminal Building, phase II Que	680,200	680,200	680,200(*f*)
Crown Paving and Engineering Edmonton Alta	Repairs to apron I at Edmonton International Airport Alta	562,133	581,405	581,405
Crown Paving and Engineering Edmonton Alta	Pavement restoration and sidewalk curb and gutter repair at Edmonton International Airport Alta	323,547	323,547	323,547
Custom Paving Div Ace Enterprises Ltd Chatham Head NB**	Paving, transit shed NB	272,300	1,004	272,300(*f*)
D G Smith Engineering Ltd Langley BC	Overlay runway, construct blast pads and overlay taxiway at Fort Nelson Airport BC	953,162	35,309	953,162(*f*)
Datron Electric Ltd Nanticoke Ont	To construct access road and electric power systems at Hamilton Civic Airport Ont	289,121	289,121	289,121(*f*)
Dawco Electric Inc Halifax NS**	Shore power NS	279,145	279,145	279,145
Dawson Construction Limited Kamloops BC	Riverbank protection, reach 1 and 2 at Kamloops Airport BC	806,146	102,913	806,146(*f*)
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	845,000		843,090
Dean Construction Co Ltd Tecumseh Ont**	Base reconstruction Ont	2,678,267		2,678,267(*f*)
Dean Construction Co Ltd Tecumseh Ont**	Maintenance dredging Ont	641,908	388,200	388,200
Dean Construction Co Ltd Tecumseh Ont**	Wharf construction, phase 2 Ont	2,628,879		2,409,400(*f*)
Delta Aggregates Limited Delta BC	Drainage improvements south and west at Vancouver International Airport BC	1,076,296	290,668	290,668
Dibblee Construction Ottawa Ont	Groundside and airside works, Air Terminal Building expansion at Ottawa International Airport Ont	5,811,934		5,322,585
Dibblee Construction Ottawa Ont	To resurface 23m of runway 0422 at Ottawa International Airport Ont	285,773	284,410	284,410(*f*)
Donovan Associates Inc Saint John NB	Replace airfield lighting system, Stephenville Airport Nfld	301,194	304,355	304,355(*f*)
Doran Construction Ltd Ottawa Ont	Partial demolition, alterations at building T-78 Ottawa International Airport Ont	1,550,000	509,061	509,061
Dragage St-Maurice Ltée Notre Dame de Pierreville Que**	Maintenance dredging Que	400,401	400,401	400,401(*f*)
Dufferin Construction Co Oakville Ont	Area 2, stage 2, development (Mike Taxi) Ont	664,503		664,503(*f*)
Dufferin Construction Co Oakville Ont	Taxiway parallel Romeo Ont	3,420,359		3,071,629(*f*)
Dufferin Construction Co Oakville Ont	Repair taxiway Foxtrot at Lester B Pearson International Airport Ont	295,954		295,954(*f*)
Dufferin Construction Co Oakville Ont	Air Terminal Building, apron 1, phase 3 Ont	2,647,188	461,889	1,707,278
Dufferin Construction Co Oakville Ont	Upgrade domestic water and fire distribution systems Ont	231,786		255,084(*f*)
Dufferin Construction Co Oakville Ont	Major repairs—TI apron—Phase III at Lester B Pearson International Airport Ont	513,881		498,023(*f*)
Dufferin Construction Co Oakville Ont	Construction of runway 12L-30 and associated taxiways at Hamilton Civic Airport Ont	8,749,633	8,632	8,502,776(*f*)
Dufferin Construction Co Oakville Ont	Construction of access and crash roads Ont	473,520		457,264
Dufferin Construction Co Oakville Ont	Runway construction and repair at Lester B Pearson International Airport Ont	437,074	437,074	437,074
Dufferin Construction Co Oakville Ont	Repair storm water drainage system at Lester B Pearson International Airport Ont	877,457	625,821	625,821
Efco Enterprises Ltd Stephenville Nfld	Re-roof buildings 265, 5-5, 172, 174, 1020 and related work at Goose Bay Airport Labrador	656,270	553,904	553,904
EGM Cape and Company Ltd Don Mills Ont**	Construction of the main building, phase II Ont	5,746,701	67,649	5,746,701

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Elliston Development Ltd St John's Nfld	Construct maintenance garage and related work at Gander International Airport Nfld	3,446,159	27,795	3,511,939
Elphège Arseneault Cap-aux-Meules Que**	Corrections to earthworks Que	320,513	59,170	320,513(*f*)
Enasco Ltd Waterloo Ont	Upgrade electrical power system at London Airport Ont	675,874		663,123
Enco Limited St John's Nfld	Construct combined service building Nfld	3,598,924	371,068	3,770,766
Entrepreneur Maldec (ICE) Ltée Montreal Que	Construction of office building lot No 3 at Dorval Airport Que	8,029,200		8,029,200(*f*)
Entreprises du Bon Conseil Ltée Ancienne Lorette Que**	Wharf extension Que	4,961,961	1,283,978	4,961,961(*f*)
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	10,305,096	386,674	10,289,000
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	4,060,931	486,243	4,060,931
Erskine Buildings Ltd Halifax NS**	Point Edward Coast Guard College—Machine Shop, phase III NS	4,122,690	3,013,500	3,013,500
Everall Construction Ltd Edmonton Alta	Construction of new Air Terminal Building access road, parking lots, apron at Fort McMurray Airport Alta	2,204,094	12,173	2,231,300(*f*)
Everall Construction Ltd Edmonton Alta	Asphalt paving of Air Terminal Building access road, parking lots, blast pads at Fort McMurray Airport Alta	343,125	(1,080)	372,865(*f*)
Everall Construction Ltd Edmonton Alta	Rehabilitate runway 13-31 and overlay runway 04/22 and taxiway Hay River Airport NWT	366,774	358,609	358,609(*f*)
Everall Construction Ltd Fort McMurray Alta	Construction taxiway and roads at Fort McMurray Airport Alta	425,994	446,267	446,267(*f*)
F A Tucker (Atlantic) Ltd Truro NS	Construct runway PEI	6,072,567	15,000	5,698,594*(*f*)
Facon Ltd (previously reported under L D Fahey) Goose Bay Labrador	Construct Air Terminal Building and related work, St Anthony Airport Nfld	1,154,491	868,690	1,109,228
Facon Ltd (previously reported under L D Fahey) Goose Bay Labrador	Construct combined service building and related work at St Anthony Airport Nfld	1,248,433	750,843	1,189,365
Falk Bros Industries Ltd Abbotsford BC	Firehall BC	690,677	2,300	689,510
Falk Brothers Industries Ltd Abbotsford BC	Helicopter hangar at Prince Rupert Coast Guard Base BC	1,094,050		1,026,174(*f*)
Federal Electric Ottawa Ont	Groundside and airside improvements at Ottawa Airport Ont	791,864	164,084	785,864
Fermar Paving Rexdale Ont	Construct fillet holding bay to runway 06 threshold Ont	322,849		317,757(*f*)
Fermar Paving Rexdale Ont	Development of area 2 stage 2, Airside Road Ont	677,222		656,768(*f*)
Fermar Paving Rexdale Ont	Overlay existing asphalt runway 24 R, phase II at Lester B Pearson International Airport Ont	809,475	788,013	788,013
Fernand Gilbert Ltée Chicoutimi Que	"RAMP" site preparation Que	777,200	504,900	504,900
Fidelity Blasting Co Ltd Victoria BC**	Paving and drainage BC	280,700	296,927	296,927
Fodor Engineering Don Mills Ont	Design T-2 mechanical modifications at Lester B Pearson International Airport Ont	341,815	45,361	45,361
Foundation Company of Canada Ltd Toronto Ont**	Wharf reconstruction Que	9,498,606	8,043,453	8,043,453
Foundation Company of Canada Ltd Toronto Ont**	North pier repairs Ont	316,227	289,539	289,539
Foundation Company of Canada Ltd Toronto Ont	Wharf reconstruction Que	9,123,063	8,043,500	9,123,063(*f*)
Franklin Construction Gander Nfld	Renovate transmitter building and related work at Gander International Airport Nfld	364,202	9,202	359,202(*f*)
Fraser River Piledriving Co Ltd New Westminster BC**	Fraser River north, jetty repairs BC	926,643	926,643	926,643(*f*)
G W Carlson Construction Ltd Nanaimo BC	Construction of flight services station and related work at Nanaimo Airport BC	605,846		605,846(*f*)
Gaffney Québec Ltd Stratford Ont**	Containment facilities extension Ont	1,873,720	830,854	830,854
GAP Construction North Bay Ont	Install instrument landing system, runway #8 at North Bay Airport Ont	800,965	36,476	800,959(*f*)
Gazzola Paving Ltd Concord Ont	Rebuild portion of T2 apron Ont	399,114		342,303(*f*)
Gazzola Paving Ltd Concord Ont	Replace instrument landing system, runway #6 at Pearson International Airport Ont	255,348		255,348(*f*)
Gazzola Paving Ltd Concord Ont	Major repairs to apron, phase 5 at Lester B Pearson International Airport Ont	853,970	753,431	753,431
Gely Construction Inc Ancienne Lorette Que	Install security fence Que	465,400	465,400	465,400
Gely Construction Inc Ste Foy Que	Construction of runway Que	2,206,300		2,206,300(*f*)
Gely Construction Inc Ste Foy Que	Airport development Que	1,708,700	18,200	1,708,700(*f*)
Gely Construction Inc Ste Foy Que	Development of Wemindji Airport Que	1,999,600		1,999,600(*f*)
Gely Construction Inc Ste Foy Que	Paving runway 08-26 and modification to drainage Que	2,784,800	1,522,400	2,784,800
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Nfld	735,194		735,194(*f*)
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Labrador	1,193,326	1,062,631	1,062,631
Good-Con Acadia Ltd Bridgewater NS	Construct Air Terminal Building and related work at Yarmouth Airport NS	2,128,251	5,772	2,128,251(*f*)
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements and related work at Vancouver International Airport BC	2,040,761		2,005,309

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Goodbrand Construction Ltd Aldergrove BC	Field lighting and power supply BC	764,836		764,836(*f*)
Goodyear Paving Ltd Moncton NB	Resurface runway 15-33 at Halifax Airport NS	2,331,068		2,294,764(*f*)
H J O'Connell Construction Ltd Wabush Labrador	Rehabilitation water main, heat tracing, street lighting and outdoor receptacles and related work at Wabush Airport Labrador	439,612	439,041	439,041
H R Paquin Ltée Blanc Sablon Que	Construction of a hangar Que	458,813	325,900	458,813(*f*)
H R Paquin Ltée Matane Que**	Construction of a hangar Que	473,519	325,901	325,901
Harbour Developments Ltd Dartmouth NS**	Dredging west wharf NB	728,126	63,776	728,126
Harbour Developments Ltd Dartmouth NS**	Dredging Nfld	2,878,455	1,699,355	2,878,155(*f*)
Harbour Developments Div Atlantic Towing Dartmouth NS**	Dredging Courtney Bay channel NB	2,658,610	2,445,921	2,445,921
Hearn Stratton Construction Ltd Edmonton Alta	Baker Lake housing NWT	491,194	44,077	491,194(*f*)
Hearn Stratton Construction Ltd Edmonton Alta	Maintenance garage NWT	1,512,033	138,000	138,000
Henrey's Excavating Ltd North Bay Ont	To connect city water supply and city sanitary sewer at North Bay Airport Ont	879,590	817,469	817,469
Heuchert Electric Ltd St Albert Alta	Communication site consolidation at Yellowknife Airport NWT	303,309	45,670	336,552(*f*)
High Line Construction Saskatoon Sask	Passenger shelter NWT	403,853	403,853	403,853
Huber Electric Inc Edmonton Alta	Field electrical centre/interruptible power unit at Fort Smith Airport NWT	746,000	610,940	760,940
Huber Electric Inc Edmonton Alta	Field electrical centre and associated power distribution at Yellowknife Airport NWT	692,735	230,882	855,873
Hugh Munro Construction Ltd Fort Whyte Man	Improvements to storm drainage system at Winnipeg International Airport Man	2,526,330	323,560	2,245,712
Hunter Construction Ltd Victoria BC	Expansion of Air Terminal Building at Campbell River Airport BC	576,913	388,812	388,812
Hynes Construction Co Ltd Dunville Nfld**	Wharf reconstruction Nfld	460,813		460,813*(*f*)
Imperial Paving Limited Burnaby BC	Overlay runway, taxiways and apron at Pitt Meadows Airport BC	849,938	115,307	849,938(*f*)
J G Construction Ltd Gander Nfld	Replace hazard beacons and related work at the Stephenville Airport Nfld	638,000	117,852	638,000
J G Construction Ltd Gander Nfld	Design and construct stores, buildings and related work at Gander International Airport Nfld	442,600	170,000	170,000
J M Meunier Inc St Augustin de Desmaures Que	Addition of a floor at the FSS Que	320,500		320,500(*f*)
J Oviatt Contracting Ltd Kitimat BC	Main access road at Smithers Airport BC	331,070	50,607	50,607
J P Pierman Construction Ltd Sault Ste Marie Ont	Air Terminal Complex development, surface parking Ont	3,213,795	53,200	3,213,795(*f*)
Jack Cewe Ltd Coquitlam BC	Taxiway 'A' work, package 1, Vancouver International Airport BC	406,582		406,582
Jack Williamson Paving Limited Crescent Valley BC	Reconstruct apron I at Castlegar Airport BC	401,919	400,245	400,245
Jaenar Construction Ltd Edmonton Alta	Air Terminal Building expansion, Inuvik Airport NWT	2,563,000	5,999	2,322,059
Joneljim Concrete Construction Ltd Sydney NS**	Transit shed, wharf development NS	599,035	419,237	598,532(*f*)
Joneljim Concrete Construction Ltd Sydney NS**	Renovations, block C, phase IV NS	270,000	125,353	125,353
Kenaiden Contracting Ltd Toronto Ont**	Western breakwater repairs—Phase 5 Ont	321,833		321,833(*f*)
Kenaiden Contracting Ltd Toronto Ont	Perimeter security fence at Lester B Pearson International Airport Ont	562,120	557,977	557,977
Kerna Construction Ltd Calgary Alta	Regional trunk sewer connection at Edmonton International Airport Alta	750,000	675,057	675,057
Kinetic Construction Ltd Victoria BC	Construction of oil pollution equipment building BC	494,080	400,600	400,600
King Paving and Material Ltd Burlington Ont	Air terminal access road and surface parking at Hamilton Civil Airport Ont	1,306,673		1,277,307(*f*)
Klondike Construction Ltd Edmonton Alta	Field electrical centre/interruptible power unit, underground electrical services and site work at Fort Nelson Airport BC	897,135	705,599	705,599(*f*)
Kodiak Earthmovers Ltd Fort St John BC	Sewage treatment system Fort Nelson Airport BC	1,217,010	188,966	1,152,992
Kraft Construction Co (1978) Ltd Winnipeg Man	Phase II—Piling foundation and related work Man	1,353,774		1,326,349*(*f*)
L & R Communications Western Ltd Langley BC	Relocation of PAL/FSS BC	291,794	291,568	291,568
La Cie de Construction Sept-Frères Inc Montreal Que	Construction of a multi-level parking and of 2 footbridges at Montreal International Airport Que	14,798,900		14,798,900(*f*)
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	1,686,500	31,600	1,686,500
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	1,431,100	56,900	1,431,100(*f*)
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	2,005,500	95,400	2,005,500(*f*)
La Compagnie de Construction Cris (Québec) Ltée Montreal Que	Develop airport Que	1,739,300	1,739,300	1,739,300
Labrador Construction Ltd St John's Nfld	Construct access road Labrador	608,227	608,227	608,227
Labrador Construction Ltd St John's Nfld	Resurface runway 08-26, taxiways 'A', 'B', 'C', and 'F' and repairs to runways 16-34 and related work Labrador	2,783,535	939,999	939,999

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Laflèche Construction Ltd Dartmouth NS	Renovate and expand international arrival area, Halifax International Airport NS	534,640	301,095	301,095
Lahr Construction Ltd Edmonton Alta	Construction of new Air Terminal Building Whitehorse Airport YT	5,992,348	5,071	5,992,348
LAKH Construction Corp St Albert Alta	Construction of Administration Telecom Workshop Building NWT	823,684	823,684	823,684(*f*)
Lancet Construction Ltd Edmonton Alta	Construction of firehall at Lethbridge Airport Alta	612,600	416,868	653,966
Landry & Sexton Nouvelle Que**	Reconstruct the walls of a wharf Que	1,100,641	276,724	276,724
Lang Construction Sept-Îles Que	Paving runway, taxiway and apron Que	1,727,400		1,727,400(*f*)
Laval Fortin Ltée Alma Que	Construction of a multi-purpose building Que	1,222,400	1,207,400	1,207,400
Laval Fortin Ltée Alma Que**	Construction of Canadian Coast Guard building Que	874,595		874,595(*f*)
Lavallée's Electrical and Construction Ltd Stephenville Nfld	Upgrade airfield lighting systems and related work at Wabush Airport Nfld	868,435	69,534	841,133(*f*)
Leclerc & Pelletier Inc Sept-Îles Que	Construction of an Air Terminal Building Que	588,500		588,500(*f*)
Les Constructeurs Kigiak Inc Westmount Que	Relocate FSS Que	890,200		890,200(*f*)
Les Constructions Desourdy Inc St Hubert Que	Reconstruct taxiway Kilo Que	675,300		675,300(*f*)
Les Constructions GART Inc Laval Que**	Fender system Que	1,011,086	388,086	1,026,086
Les Entreprises JAF Enr St Bruno Que	Replace sidewalks and railings Que	898,400	898,400	898,400(*f*)
Les Excavations GR Drouin Inc Frampton Que	Water aqueduct Que	300,500	280,700	280,700
Les Fondations Geodex Inc Pointe Claire Que**	Repairs to the east wall of a wharf Que	2,595,764	1,484,102	2,538,977
Les Pavages Laurentiens (1982) Inc Rimouski Que	Repaving runway 07-25 Que	617,100		608,800(*f*)
Levis Construction Inc St David de Levis Que**	Marine emergency duties training centre Que	1,594,237		1,594,237(*f*)
Lingen Construction Ltd Sydney NS	Expand ticketing area in Air Terminal Building and related work at Sydney Airport NS	366,179	38,497	366,179(*f*)
Lundrigans Construction Ltd Burlington Ont**	Canadian Coast Guard Base reconstruction Ont	9,866,598	1,338,079	9,842,934
Lundrigans Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	5,895,248		5,895,248*(*f*)
M Battel Construction Ltd Cache Creek BC	Main building contract—Air Terminal Complex Kamloops Airport BC	2,034,080		2,034,080
M Battel Construction Ltd Cache Creek BC	Air Terminal Complex BC	1,975,101		80,825
M Sullivan & Son Ltd Sydney NS**	Academic building renovations, phase IV at Canadian Coast Guard College NS	643,313	643,313	643,313
M Sullivan & Son Ltd Sydney NS**	Phase III, Marine Base Complex Ont	1,183,051	1,012,350	1,012,350
M Sullivan & Son Ltd Sydney NS**	Point Edward Coast Guard College—Physical training facilities NS	5,798,327		5,798,327*(*f*)
MacAlpine Construction Ltd Fort McMurray Alta	Loading bridge addition Alta	368,000	337,026	337,026
MacFawn and Rogers Architects Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	1,436,262		1,182,050
Malmute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	256,983		256,983
Mandrax Enterprises Ltd Kelowna BC	Upgrade electrical power system at Castlegar Airport BC	378,385	284,617	284,617
Maple Leaf Construction Winnipeg Man	Resurfacing roads 1-6 Man	470,759	464,899	464,899
Marquis Contracting Ltd Victoria BC	Resurface runway and taxiway at Port Hardy Airport BC	1,016,636		1,016,636
Marquis Contracting Ltd Victoria BC	Rehabilitate taxiways and runway at Victoria Airport BC	1,580,151	14,275	1,580,151(*f*)
Matassa Contractors Ltd Windsor Ont	To provide equipment garage improvements at Windsor Airport Ont	538,981	350,919	350,919
Maxim Airfield Lighting Systems Ltd Ajax Ont	Taxiway lighting and associated works at Lester B Pearson International Airport Ont	252,524		185,033
MCC Powers (A Unit of Mark Controls) Edmonton Alta	Energy management at Grande Prairie A/P Lethbridge A/P and regional office Alta	417,159		310,840
McCurdy Construction & Equipment Rentals Ltd Gander Nfld	Rehabilitate water distribution system and related work at Gander International Airport Nfld	313,419	311,974	311,974
McNamara Construction Company St John's Nfld**	Harbour improvements Nfld	1,052,651	1,052,651	1,052,651(*f*)
Meret Construction Inc Tecumseh Ont	To provide interior renovation of Air Terminal Building at Windsor Airport Ont	275,920	275,920	275,920
MeyKnecht-Lischer Contractors Ltd Ottawa Ont	Landscaping works at Ottawa Airport Ont	332,067	14,537	416,382
Mihalco Enterprises Ltd St Albert Alta	Asbestos removal from baggage row at Vancouver International Airport BC	531,510	103,839	531,510(*f*)
Miller Contracting Limited Langley BC	Replace drainage floodboxes and sumpstations at Vancouver International Airport BC	1,777,223	1,422,733	1,422,733
Mississauga Hydro Mississauga Ont	Design and installation of an electrical power system at Lester B Pearson International Airport Ont	546,840		359,421(*f*)
Mitchell Construction Ltd Markham Ont	To construct a new control tower at Toronto Island Airport Ont	2,263,244	512,303	512,303
Modern Paving Ltd Goulds Nfld	Pave glidepath area at St John's Airport Nfld	336,947	303,839	303,839(*f*)
Modern Paving Ltd Goulds Nfld**	Wharf extension Nfld	1,221,723	1,038,461	1,038,461
Morrison & McRae Ltd St Eleanors PEI	Construct access road and carpark and related work at Charlottetown Airport PEI	1,280,324	32,442	1,290,623(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Mulder Construction & Materials Ltd Winnipeg Man	Inner perimeter roadway at Winnipeg International Airport Man	941,170	541,752	541,752
Mulder Construction & Materials Ltd Winnipeg Man	Resurfacing of runway at The Pas Airport Man	1,738,761	1,498,631	1,498,631
Municipal Ready-Mix Ltd Sydney NS	Airport perimeter fencing at Sydney Airport NS	587,785	664,977	664,977
Mustang Eng and Construction Ltd Nisku Alta	Apron expansion—Edmonton International Airport Alta	4,233,941	18,364	4,233,941
Mustang Eng and Construction Ltd Nisku Alta	Airside service road extension and overlay at Edmonton International Airport Alta	273,865	1,556	302,624(*f*)
Mustang Eng and Construction Ltd Nisku Alta	Storm drainage control, general aviation area at Calgary International Airport Alta	2,439,007	139,133	2,452,016
Mustang Eng and Construction Ltd Nisku Alta	Construction of Air Terminal Building, foundations, Fort McMurray Airport Alta	279,014		273,883(*f*)
Neilson Excavation Inc Bernières Que	Redevelop airport, phase II Que	3,166,800	3,050,800	3,050,800
Neilson Excavation Inc Bernières Que	Install security system and fence Que	913,000	797,600	797,600
Neilson Excavation Inc Bernières Que	Install security fence Que	442,400	442,400	442,400
Newfoundland Engineering and Construction Co Ltd St John's Nfld	Extension to Terminal Building at Gander International Airport Nfld	2,864,894		2,857,968(*f*)
Newman Bros Ltd Sault Ste Marie Ont	Air Terminal Complex Development at Sault Ste Marie Airport Ont	915,171	137,907	915,171(*f*)
Norlon Builders London Ltd London Ont	London Airport Air Terminal Building expansion Ont	881,148	1,489	881,148*(*f*)
North Shore Construction Ltd Newcastle NB**	Site paving, transit shed NB	342,562	14,330	342,562(*f*)
Ocean Paving Limited Port Hawkesbury NS**	Paving and lighting NS	386,593		187,571(*f*)
Olivit Construction Ltd Maple Ridge BC	New public elevators—Air Terminal Building at Vancouver International Airport BC	497,709	15,683	497,709(*f*)
Olympic Construction Ltd St John's Nfld	Re-roof portion of Air Terminal Building and related work at St John's Airport Nfld	339,942		339,942(*f*)
Ontario Electrical Construction North Bay Ont	Upgrade electrical power system at North Bay Airport Ont	340,871		340,871(*f*)
Ontario Electrical Construction Toronto Ont	Automated airside/terminal access points Ont	331,000		318,575(*f*)
Ontario Hydro Beachville Ont	27 6/16 KV supply to radar site at London Airport Ont	284,880	226,043	226,043
OORDS Construction Limited Willowdale Ont	Water system improvements at Smithers Airport BC	383,009	383,009	383,009
Opron Maritimes Construction Saint John NB	Renovate Air Terminal Building and related work at Saint John Airport NB	1,399,484		1,399,484*
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works at Ottawa International Airport Ont	1,778,763		1,778,358
P & M Construction Edmonton Alta	Construct new Air Terminal Building NWT	5,951,400		6,039,000
PH Granger Construction Inc Masson Que	Wharf improvements Que	411,200	241,500	411,200
Pacific Piledriving Ltd Sidney BC	New fender system BC	655,593	631,363	631,363
Pave-Al and Orlando Corp Mississauga Ont	Development of area 5 Ont	1,054,324		797,637(*f*)
Pave-Al Limited Mississauga Ont	Development of area 2, stage 2 Ont	1,138,742		685,736(*f*)
PCL Civil Constructors Inc Edmonton Alta	Overlay taxiways 'A', 'B', 'C' and apron at Peace River Airport Alta	436,995	469,126	469,126(*f*)
PCL Construction Winnipeg Man	Construction of CASS Open Centre at Winnipeg International Airport Man	469,349	165,145	165,145
PCL Constructors Western Inc Winnipeg Man	Air Terminal Building expansion at Winnipeg International Airport Man	26,778,244	8,465,479	23,579,617
PCL Maxam a joint venture Calgary Alta	Construction of maintenance garage at Lethbridge Airport Alta	1,158,702	1,059,677	1,059,677
PCL Maxam a joint venture Regina Sask	Miscellaneous work at Regina Airport Sask	657,318	631,155	631,155
PCL Road Contractors Inc Edmonton Alta	Aircraft and parking apron expansion and concrete paving at Inuvik Airport NWT	1,076,800	900	1,076,527(*f*)
Pennecon Ltd St John's Nfld**	Wharf improvements Nfld	1,861,402	(3,506)	1,834,606*(*f*)
Penney Construction Ltd St John's Nfld	Site services and related work at St Anthony Airport Nfld	1,429,285	697,791	1,483,299
Phase Electric Ltd Rothesay NB	Field electric centre NB	673,734		680,486(*f*)
Phase Electric Ltd Rothesay NB	Field electric centre at Saint John Airport NB	434,193		361,198(*f*)
Phased Construction Ltd North Vancouver BC	Sprinkler system and inspection services modifications, Air Terminal Building at Vancouver International Airport BC	2,785,363	21,162	2,785,363(*f*)
Phased Construction Ltd North Vancouver BC	Air Terminal Building arrivals tunnel and in-transit lounge at Vancouver International Airport BC	730,169	3,431	730,169(*f*)
Phoenix Power Installation Ltd Qualicum Beach BC	Rebuild A/P field lighting services Prince Rupert Airport BC	642,403		636,029
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
Pile Foundations Ltd Edmonton Alta**	Marine Terminal Alta	733,875		733,875(*f*)
Pitts Atlantic Construction Ltd Markham Ont**	Harbour improvements Nfld	2,462,628	194,208	2,462,628(*f*)
Pitts International Inc Toronto Ont**	Maintenance dredging Ont	777,819	297,668	297,668
Potium Scott Contractors Thunder Bay Ont	Civil work package Ont	512,269	37,355	512,269(*f*)
Potzus Construction Ltd Yorkton Sask	Construct taxiways 'E' and 'F' and related work at La Ronge Airport Sask	360,965	360,965	360,965(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Progressive Contracting Ltd Richmond BC	On-off ramps at Vancouver International Airport BC	2,268,779	196,888	2,268,779(*f*)
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		247,915
R M Belanger Ltd Chelmsford Ont	Develop general aviation area—Phase 1A at North Bay Airport Ont	1,821,191		1,758,568(*f*)
Randall Plumbing and Heating Ltd Winnipeg Man	Install boiler/chiller at Winnipeg International Airport Man	325,942	31,747	325,942(*f*)
Rays Contracting Ltd Dalhousie NB**	Spoil containment at east wharf NB	647,758		647,758(*f*)
Raytheon Canada Ltd Waterloo Ont	To furnish and install radar site equipment for RAMP Ont	71,979,707	310,633	310,633
Regina Associates Brockville Ont**	Heated storage building Ont	592,254		592,254*(*f*)
Rescom Construction Ltd Edmonton Alta	Renovations and asbestos abatement to the 8th floor at Edmonton International Airport Alta	349,648	346,909	346,909
River North Construction Ltd Prince Albert Sask	Construction of Air Terminal Building and related work at Prince Albert Airport Sask	580,445		580,445
Robb Engineering Amherst NS**	New upper level transfer bridge, ferry terminal Nfld	1,497,997		1,497,997*(*f*)
Robert Bérubé Électricien Inc Rimouski Que	Purchase and installation of a LOC/DME Que	641,200		650,000
Robert McAlpine Limited Halifax NS	Construction of Halifax Traffic Centre NS	691,080		203,314(*f*)
Robert Mitchell Inc Ville St Laurent Que	Passager loading bridge at Edmonton International Airport Alta	588,569		588,569
Robert Mitchell Inc Ville St Laurent Que	Design supply and installation of aircraft passenger loading bridge and related work at Saskatoon Airport Sask	508,004		508,004
Robinson's Trucking Ltd Yellowknife NWT	Apron and car park, Inuvik Airport NWT	2,349,813	80,896	2,349,813(*f*)
Ron's Engineering and Construction Ottawa Ont	Area control tower at Thunder Bay Airport Ont	2,327,486	630,849	2,316,355
Rosaire Côté Inc Lotbinière Que**	Modifications to infrastructures Que	947,759	171,887	947,759
Roy Construction and Supply Co Ltd Timmins Ont	Construction of 3 bay additions to equipment garage and replace firehall doors at Timmins Airport Ont	756,287		753,287(*f*)
Royal Fence Ltd London Ont	To install a security fence at Windsor Airport Ont	259,834	396,156	396,156
S Boyd Contracting Ltd Dartmouth NS**	Marine radio station addition and renovations NS	557,249	146,139	557,249(*f*)
S & S Electric Ltd Chilliwack BC	Upgrade emergency power system at Abbotsford Airport BC	682,433	682,433	682,433
Sceptre Dredging Ltd Longueuil Que**	Harbour improvements Que	2,564,923		2,552,550
Sceptre Riedel Dawson Longueuil Que**	Rehandle dredge spoil Ont	728,679	56,077	728,679(*f*)
Sceptre Riedel Dawson Longueuil Que**	Dredging—Phase 2 Ont	1,602,382	1,176,962	1,602,382(*f*)
Sceptre Riedel-Dawson Construction Richmond BC**	Fraser River dredging, dredging lower Steveston cut BC	2,806,132	898,218	2,806,132*(*f*)
Sceptre Riedel-Dawson Construction Contracting Richmond BC**	Dredging areas 1, 2, 3 at Fraser River BC	602,134		602,134(*f*)
Schurman Construction Summerside PEI	Construct combined operations and control tower PEI	2,261,406		2,261,205
Security Fence Industries Winnipeg Man	Upgrade security fence at Winnipeg International Airport Man	880,071		76,790(*f*)
Security Mechanical Ltd Saint John NB	Heating plant automation Canadian Coast Guard Building NB	257,169	257,169	257,169(*f*)
Services Can-Dive (Québec) Ltée Longueuil Que**	Repairs to caissons Que	803,147	308,881	308,881
Simard-Beaudry Inc Montreal Que	RAMP site preparation Que	341,900	329,300	329,300
Simon Lemaire Inc Montreal Nord Que	Central heating plant coolers Que	1,320,300	1,272,600	1,272,600
Sims and Gavel Architects Ltd Sydney NS**	Point Edward Coast Guard College—Residence NS	757,667		534,048
Sintra Inc (Région Estrie) Sherbrooke Que	Repave runway 14-32, taxiway and apron Que	1,205,100		1,205,100(*f*)
Skookum Construction Ltd Whitehorse YT	Construction of roads, parking lots, lighting and power distribution at Fort Nelson Airport BC	1,278,813	107,839	1,311,442*(*f*)
Skookum Construction Ltd Whitehorse YT	Landscaping and site development at Whitehorse Airport YT	738,548	204,066	860,821
Skookum Construction Ltd Whitehorse YT	Overlay runway 06-24 and taxiway BC	784,485	761,736	761,736(*f*)
Smook Bros (Thompson) Ltd Thompson Man	Rehabilitation—Taxi 'C' at Thompson Airport Man	406,978	345,306	345,306
Standard Electric Markham Ont	Emergency power terminal 2 at Lester B Pearson International Airport Ont	402,566		402,168(*f*)
Standard General Construction Ltd Calgary Alta	Overlay runway 07-25, apron 1 and associated taxiways at Springbrook Airport Alta	299,703	299,703	299,703(*f*)
Standard General Construction Ltd Calgary Alta	Calgary International Airport, east hangar area storm drainage improvements, phase II Alta	1,476,579	1,216,869	1,216,869
Strap Enterprise Inc Toronto Ont	Remove asbestos in equipment garage and reinsulate at North Bay Airport Ont	297,742		297,742(*f*)
Stuart Olson Industry Contractors Ltd Edmonton Alta	Construction of Air Terminal Building, general contract, Fort McMurray Airport Alta	3,433,828	51,393	3,433,828
Sun Construction Co Ltd Calgary Alta	Air Terminal Building expansion at Regina Airport Sask	17,232,096	469,763	17,219,641
Tendev Construction Surrey BC	Workshop expansion BC	387,061	108,823	387,061(*f*)
The Cohos Evamy Partnership Calgary Alta	Control tower preliminary design and supervision—Calgary International Airport Alta	1,107,069	127,774	432,142

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
The GCG Eng Partnership Edmonton Alta	Apron Expansion—Phase 1—Edmonton International Airport Alta	700,630	10,535	539,824
The Ikoy Partnership Winnipeg Man	Expansion of Air Terminal Building, phase II and III at Winnipeg International Airport Man	2,398,500		1,726,209
The Lundrigan Group Ltd Corner Brook Nfld	Pave Airport Boulevard and strengthen taxiway 'B' and related work at Gander International Airport Nfld	919,663	924,250	924,250(*f*)
Thomas Engineering Ltd Vancouver BC	New baggage conveyors at South Air Terminal Building Vancouver International Airport BC	447,872	91,012	447,872(*f*)
Thomas Fuller Construction Ltd Ottawa Ont	Airport Air Terminal Building expansion project at Ottawa International Airport Ont	31,216,381	8,879,862	19,080,392*
Thompson Brewick Pratt and Partners Vancouver BC	Modifications and expansion of Air Terminal Building and related work—Fort Nelson Airport BC	726,800	29,663	623,022
Torontario Mechanical & Electrical Ltd Toronto Ont	T-1 finger modification, elevator in finger 4 at Lester B Pearson International Airport Ont	472,300	144,345	144,345
Towland Heuiston Construction Downsview Ont	Expansion, apron I Ont	408,277	389,904	389,904
Trend Construction Ltd Edmonton Alta	Construct new firehall at Edmonton International Airport Alta	761,306		761,306(*f*)
Tristar Electric Inc Mississauga Ont	Construction of access road, site preparation and installation of power supply at Lester B Pearson International Airport Ont	508,438	83,615	149,889
Trottoirs & Chaines Pilote Inc Ville de Vanier Que	Expansion of parking lot and apron at Quebec Airport Que	1,713,100		1,713,100(*f*)
UGS Contractors Limited Maple Ridge BC	Extend runway at Pitt Meadows Airport BC	752,668	198,432	752,668(*f*)
Underwood McLellan Ltd Winnipeg Man	Contract administration, supervision and quality control of apron I reconstruction (phase I) at Winnipeg Airport Man	332,600	103,492	318,132*
Union des Carrières et Pavages Ltée Quebec Que	Construction of new general aviation zone Que	1,460,100		1,338,600(*f*)
Vandongen Construction Ltd Kamloops BC	Operations building at Kamloops Airport BC	765,914	8,388	765,914(*f*)
Vandongen Construction Ltd Kamloops BC	Construction of combined services building at Sandpit Airport BC	1,950,878	1,600,883	1,600,883
Verreault Navigation Inc Matane Que**	Maintenance dredging Ont	760,286		760,286(*f*)
Verreault Navigation Inc Matane Que**	Rock dredging Que	258,376	258,376	258,376(*f*)
Verreault Navigation Inc Matane Que**	Dredging off-shore shoals Ont	290,820	290,820	290,820(*f*)
Vie-Bilt General Contractors Ottawa Ont	Construction of navigational aids test centre Ont	372,160		369,560(*f*)
Vie-Bilt General Contractors Ottawa Ont	Ground transportation service building at Ottawa International Airport Ont	258,441	176,701	258,441(*f*)
VK Mason Construction Management Inc Calgary Alta	Modification and expansion of Canadian Inspection Services facilities at Calgary International Airport Alta	4,464,000	4,132,889	4,132,889
Volker Stevin Contracting Ltd Calgary Alta	Sewage system upgrading at Fort Smith Airport NWT	304,417		299,442(*f*)
Volker Stevin Contracting Ltd Calgary Alta	Construction of water distribution system at Yellowknife Airport NWT	1,503,764	1,503,764	1,503,764
W Rourke Ltée Quebec Que	Expand Air Terminal Building, apron and parking lot Que	4,045,400		4,031,700
Waverly Construction Co Ltd Fredericton NB**	Storage shed NB	335,658	6,988	326,268(*f*)
Webb and Trace Limited Victoria BC	Grading and paving for the Air Terminal Building at Victoria Airport BC	527,332	(1,600)	527,332*(*f*)
Wells Construction Ltd Lethbridge Alta	Overlay runway 05-23, 12-30 and taxiway 'A' at Lethbridge Airport Alta	1,120,543	755,562	755,562
Western Integrated Electrical Ltd Burnaby BC	Fire detection systems at Vancouver International Airport BC	349,440	4,408	349,440(*f*)
Westgate Mechanical Contractors Ltd Burnaby BC	Utilities building—Mechanical modifications at Vancouver International Airport BC	292,123		292,123
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre, phase II at Lester B Pearson International Airport Ont	823,855	22,252	823,855
Westinghouse Canada Inc Ottawa Ont	Airfield lighting power centre, phase I at Lester B Pearson International Airport Ont	849,791	26,297	845,526
Whyte Construction Ltd Prince George BC	Construction of a passenger/cargo shelter at Fort Liard Airport NWT	358,592	358,592	358,592
Windsor Construction Delta BC**	Additions and alterations, Kitsilano Coast Guard Base BC	279,359	13,082	279,359(*f*)
Woodlawn Construction Ltd Dartmouth NS**	Wharf roadway repairs Canadian Coast Guard Base NS	517,090		517,090(*f*)
Woodlawn Construction Ltd Dartmouth NS	Construct outside service and related work at Yarmouth Airport NS	2,153,461	268,070	2,153,461(*f*)
Yellowridge Construction Ltd Port Moody BC	Firehall and maintenance garage and related work, Quesnel Airport BC	1,483,368		1,483,368(*f*)

Construction and acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1986-87 Expenditures	Expenditures to date
		$	$	$
Zayas Electrical Systems Ltd Mississauga Ont	To replace edge lighting on runway at Ottawa International Airport Ont	403,907	401,637	401,637(*f*)
Zutphen Brothers Construction Ltd Port Hood NS	Installations of coast guard supplied tracks and trucks NS	619,857		619,857

VETERANS AFFAIRS $781,819

Department $781,819

VETERANS AFFAIRS PROGRAM $781,819

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* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(*f*) Contract completed.

(1) Related to a project in excess of $250,000.

(2) Joint project between Fisheries and Oceans and Transport Canada. Current year expenditures by Fisheries and Oceans were $1,396,119 and by Transport Canada $2,960.

(3) The amount of $436,314,537 includes the Public Works Revolving Fund. Since the Public Works Revolving Fund provides construction services on a cost recoverable basis to other programs, departments and agencies of the Government of Canada, detailed information for inclusion in this statement is therefore reported by the entities that received such services.

(4) An amount of $325,933 was charged to standard object 06.

Construction and/or acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1987. A summary of total current year's expenditure by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Management and Administration Program	32,667		245,561	2,425,898
Agri-Food Program	4,497,195		2,382,672	7,293,512
Canadian Forestry Service Program	1,188,241		300,879	4,955,688
Canadian Grain Commission Program			90,623	188,405
Canadian Dairy Commission			41,112	42,695
Canadian Livestock Feed Board				1,347
	5,718,103		3,060,847	14,907,545
COMMUNICATIONS—				
Department—				
Communications and Culture Program	511,993		1,436,394	4,048,819
Canadian Radio-television and Telecommunications Commission	16,181		34,553	221,325
National Film Board				494,263
National Library			33,737	1,254,068
National Museums of Canada	265,675		414,217	924,880
Public Archives	25,093		560,840	1,967,671
	818,942		2,479,741	8,911,026
CONSUMER AND CORPORATE AFFAIRS—				
Department	1,382,409		107,198	1,552,480
Competition Tribunal	34,326			107,405
	1,416,735		107,198	1,659,885
EMPLOYMENT AND IMMIGRATION—				
Department/Canada Employment and Immigration Commission—				
Corporate and Special Services Program	497,619		1,141,154	3,934,165
Employment and Insurance Program	269,431		634,226	2,798,087
Immigration Program	363,905		74,244	775,370
Immigration Appeal Board			766	157,456
	1,130,955		1,850,390	7,665,078
ENERGY, MINES AND RESOURCES—				
Department—				
Administration Program	49,349		228,273	1,821,260
Energy Program			80,179	1,165,131
Minerals and Earth Sciences Program	419,206		1,747,927	10,989,614
Atomic Energy Control Board	31,453		44,327	269,771
National Energy Board				741,523
	500,008		2,100,706	14,987,299

Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment(3)	Total
$	$	$	$	$	$	$
927	137,250			46,072	1,101	2,889,476
12,624,707	913,401	820,383	764,048	384,702	4,499,460	34,180,080
2,004,566	415,116	140,103	150,903	26,452	569,372	9,751,320
758,202	355,130	164,957	16,260		39,823	1,613,400
	212,021			28,713		324,541
	4,502				5,174	11,023
15,388,402	2,037,420	1,125,443	931,211	485,939	5,114,930	48,769,840
1,169,804	350,478	22,300	145,804	84,995	913,119	8,683,706
	26,743					298,802
	40,867			81,353	1,681,895	2,298,378
682	64,796		6,389	282,140	102,137	1,743,949
484,766	177,454	151,572	41,361		1,060,122	3,520,047
5,827	163,103	104,951	24,668	284,058	1,201,601	4,337,812
1,661,079	823,441	278,823	218,222	732,546	4,958,874	20,882,694
1,818,729	98,409	17,918		85,503	15,573	5,078,219
	324,897			10,187	77,446	554,261
1,818,729	423,306	17,918		95,690	93,019	5,632,480
10,009	1,742,094		447	566,771		7,892,259
16,313	355,846			398,315		4,472,218
26,955	140,983		90	337,812		1,719,359
	159,708			39,528		357,458
53,277	2,398,631		537	1,342,426		14,441,294
	60,763			3,424	9,220	2,172,289
13,318	37,488				73,169	1,369,285
8,762,022	362,577	706,835	452,064	57,721	3,535,440	27,033,406
123,110	55,801				17,628	542,090
	26,947			28,309		796,779
8,898,450	543,576	706,835	452,064	89,454	3,635,457	31,913,849

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
ENVIRONMENT—				
Administration Program	31,933		60,182	1,490,352
Environmental Services Program	1,433,276		2,149,819	16,101,525
Parks Canada Program	3,377,041		558,972	3,166,900
	4,842,250		2,768,973	20,758,777
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	3,127,805		3,473,884	5,182,113
Canadian International Development Agency				1,546,954
International Joint Commission				46,730
	3,127,805		3,473,884	6,775,797
FINANCE—				
Department—				
Financial and Economic Policies Program	17,838		13,614	1,036,854
Canadian Import Tribunal Program				2,160
Inspector General of Banks Program				46,468
Auditor General	16,950		69,851	1,019,847
Insurance				189,248
Tariff Board				
	34,788		83,465	2,294,577
FISHERIES AND OCEANS	18,677,445		1,067,637	6,167,635
GOVERNOR GENERAL				217,085
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Administration Program	582		5,047	199,489
Indian and Inuit Affairs Program	141,321		75,052	1,242,179
Northern Affairs Program	306,104		99,377	404,960
Native Claims Program				
	448,007		179,476	1,846,628
JUSTICE—				
Department	47,239			1,852,942
Canadian Human Rights Commission			18,888	104,217
Commissioner for Federal Judicial Affairs				
Federal Court of Canada	44,625			
Law Reform Commission of Canada				1,360
Offices of the Information and Privacy Commissioners of Canada	15,336			48,700
Supreme Court of Canada	11,200		2,218	242,464
Tax Court of Canada				40,891
	118,400		21,106	2,290,574

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
25,306	110,601	229	2,101	18,660	89,997	1,829,361
10,165,388	959,156	896,729	665,388	59,510	678,498	33,109,289
938,022	548,944	713,806	353,888	76,904	1,761,478	11,495,955
11,128,716	1,618,701	1,610,764	1,021,377	155,074	2,529,973	46,434,605
1,687,925	9,909,488		2,830,514	1,932,932	135,004	28,279,665
	501,315			185,722		2,233,991
	12,137					58,867
1,687,925	10,422,940		2,830,514	2,118,654	135,004	30,572,523
	451,511		7,680	133,204		1,660,701
						2,160
	12,116			676		59,260
	136,151				24,886	1,267,685
	77,040			1,038		267,326
	10,687			38,659		49,346
	687,505		7,680	173,577	24,886	3,306,478
4,147,017	760,937	239,202	784,121	694,447	1,665,995	34,204,436
	6,810					223,895
3,789	17,193	400	6,181	78,398	61	311,140
782,730	475,555	57,474	164,937	188,833	162,468	3,290,549
100,970	67,698	61,153	66,889	94,111	634,178	1,835,440
	783			4,240		5,023
887,489	561,229	119,027	238,007	365,582	796,707	5,442,152
	468,278			155,597		2,524,056
	68,495				7,175	198,775
	5,239			7,190		12,429
	392,599			60,042	72,815	570,081
	24,043			44,337		69,740
	10,840			739		75,615
54,330	73,720			13,900		397,832
	34,415					75,306
54,330	1,077,629			281,805	79,990	3,923,834

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
LABOUR—				
Department				2,096,634
Canada Labour Relations Board				11,887
Canadian Centre for Occupational Health and Safety	16,773		1,018	182,637
	16,773		1,018	2,291,158
NATIONAL DEFENCE—				
Defence Services Program	1,431,294,092	476,056,792	113,838,851	50,721,516
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	17,640		9,102	2,146,968
Health Services and Promotion Program			225	100,916
Social Services Program				200,675
Medical Services Program	1,280,830		198,287	4,760,895
Health Protection Program	235,980		87,484	5,284,539
Income Security Program			379,262	2,134,708
Fitness and Amateur Sport Program				263,169
Medical Research Council				220,807
	1,534,450		674,360	15,112,677
NATIONAL REVENUE—				
Customs and Excise	729,618		979,625	7,044,881
Taxation			1,760,114	13,525,446
	729,618		2,739,739	20,570,327
PARLIAMENT—				
The Senate				
House of Commons	153,916		1,504,318	609,518
Library of Parliament				159,923
	153,916		1,504,318	769,441
PRIVY COUNCIL—				
Department—				
Privy Council Program	113,452		179,764	1,975,533
Canadian Intergovernmental Conference Secretariat			2,594	2,730
Chief Electoral Officer	9,645			829,402
Commissioner of Official Languages			507	82,212
Economic Council of Canada				213,493
Public Service Staff Relations Board	17,136		3,499	116,515
Security Intelligence Review Committee			2,150	32,232
	140,233		188,514	3,252,117
PUBLIC WORKS—				
Services Program	3,233,399		561,822	7,083,397
Accommodation Program	29,250		4,541	137,780
Government Realty Assets Support Program				2,699
	3,262,649		566,363	7,223,876

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	403,997			89,041		2,589,672
	2,579			788		15,254
	3,706					204,134
	410,282			89,829		2,809,060
86,894,932	22,968,716	20,684,953	2,039,068	10,663,510	52,725,757	2,267,888,187
12,957	134,608	425	4,612	40,701	3,861	2,370,874
	14,274		282	56,232	398	172,327
	13,884	185	120	6,981	528	222,373
2,086,509	915,411	116,645	319,371	282,655	111,317	10,071,920
3,664,615	231,550	135,925	123,704	42,471	45,832	9,852,100
2,492	408,407		742	94,321	23,234	3,043,166
	8,204				12,586	283,959
	3,521				704	225,032
5,766,573	1,729,859	253,180	448,831	523,361	198,460	26,241,751
167,427	783,360		80,678	160,534	794,766	10,740,889
	4,965,939			445,805	154,029	20,851,333
167,427	5,749,299		80,678	606,339	948,795	31,592,222
	268,989			371,738		640,727
	917,032		33,220	359,419	12,546	3,589,969
	25,105			141,267		326,295
	1,211,126		33,220	872,424	12,546	4,556,991
	38,167		67	14,730	48,153	2,369,866
	4,075			850		10,249
	65,417			22,870		927,334
	36,568		5,176	9,073		133,536
	17,762			7,951		239,206
	7,573			731		145,454
	2,467		499	1,760	3,156	42,264
	172,029		5,742	57,965	51,309	3,867,909
2,408,621	1,570,849	196,655	1,500,910	133,341	2,212,977	18,901,971
	86,922	25,133	95,579	825	60,944	440,974
	1,727		5,020		5,400	14,846
2,408,621	1,659,498	221,788	1,601,509	134,166	2,279,321	19,357,791

Construction and/or acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
REGIONAL INDUSTRIAL EXPANSION—				
Department	120,067		139,418	2,743,852
Investment Canada			5,100	258,790
	120,067		144,518	3,002,642
SCIENCE AND TECHNOLOGY—				
Ministry of State	20,342		4,914	535,892
National Research Council of Canada—				
Scientific and Industrial Research Program	356,616		801,532	13,833,736
Natural Sciences and Engineering Research Council			6,683	384,690
Science Council of Canada				
	376,958		813,129	14,754,318
SECRETARY OF STATE—				
Department			150,410	3,032,733
Advisory Council on the Status of Women			17,830	
Public Service Commission	17,100		204,360	2,087,070
Social Sciences and Humanities Research Council			215,088	
Status of Women—Office of the Co-ordinator			993	14,057
	17,100		588,681	5,133,860
SOLICITOR GENERAL—				
Department	19,254		157,329	429,368
Correctional Service	2,222,823	95,282	9,025,023	2,703,876
National Parole Board	17,503		1,319	94,600
Royal Canadian Mounted Police—				
Law Enforcement Program	25,117,732		14,044,655	8,540,910
	27,377,312	95,282	23,228,326	11,768,754
SUPPLY AND SERVICES—				
Department	109,327		7,363,237	6,106,797
Statistics Canada			184,471	4,212,605
	109,327		7,547,708	10,319,402
TRANSPORT—				
Department	178,689,083		131,344,915	16,387,176
Canadian Aviation Safety Board	30,884		890	273,944
Canadian Transport Commission			11,782	382,166
Civil Aviation Tribunal				68,979
Grain Transportation Agency Administrator				39,959
	178,719,967		131,357,587	17,152,224
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program			5,000	607,190
Comptroller General				147,831
Privatization and Regulatory Affairs	11,500		3,579	268,647
	11,500		8,579	1,023,668

Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment(3)	Total
$	$	$	$	$	$	$
	228,357		6,600	84,123	99,770	3,422,187
	46,734		44	8,632	4,075	323,375
	275,091		6,644	92,755	103,845	3,745,562
	61,650		166	18,351	1,366	642,681
26,158,822	483,126	1,735,943	652,130	3,562	(923,711)	43,101,756
	32,095				776	424,244
			4,290			4,290
26,158,822	576,871	1,735,943	656,586	21,913	(921,569)	44,172,971
	542,817			506,910	500	4,233,370
	5,635					23,465
	226,211		5,650	1,788	52,455	2,594,634
	3,887					218,975
	2,433			8,608		26,091
	780,983		5,650	517,306	52,955	7,096,535
	85,837			12,995	31,640	736,423
	810,002	4,638,537		521,886	2,239,107	22,256,536
	29,764			3,001		146,187
2,503,203	1,120,019	73,553	59,656	468,235	1,904,003	53,831,966
2,503,203	2,045,622	4,712,090	59,656	1,006,117	4,174,750	76,971,112
	333,245	1,279,954		624,761	1,005,284	16,822,605
	140,960			172,250	436,155	5,146,441
	474,205	1,279,954		797,011	1,441,439	21,969,046
5,748,426	3,003,100	345,829	14,239,662	2,135,574	6,776,323	358,670,088
3,862	87,302			45,343	414,940	857,165
33,868	33,815			36,849		498,480
	10,547			19,289		98,815
						39,959
5,786,156	3,134,764	345,829	14,239,662	2,237,055	7,191,263	360,164,507
	6,844			9,955		628,989
						147,831
	80,854			44,139		408,719
	87,698			54,094		1,185,539

Construction and/or acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
VETERANS AFFAIRS—				
Veterans Affairs Program	153,651		68,823	1,576,569
War Veterans Allowance Board Program				465
Pension Review Board Program				
Canadian Pension Commission Program			5,390	9,954
Bureau of Pensions Advocates Program				10,015
	153,651		74,213	1,597,003
Total	1,680,851,051	476,152,074	300,469,327	253,174,889

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(1) This category includes ships and boats, $819,854,083; aircraft, $709,525,048; military road motor vehicles, $53,338,187; non-military road motor vehicles, $96,110,363; and, miscellaneous vehicles, $2,023,370.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating and materiel-handling equipment; agricultural machinery and implements; cooking equipment; agricultural tractors; etc.

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Office machines and equipment (excluding electronic/ automated equipment)	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
117,555	221,431	7,562	78,088	169,746	425,665	2,819,090
	547					1,012
	3,118					3,118
	37,775		1,344	16,905		71,368
	5,158			1,927		17,100
117,555	268,029	7,562	79,432	188,578	425,665	2,911,688
175,528,703	62,906,197	33,339,311	25,740,411	24,397,617	87,719,371	3,120,278,951

SECTION 7

1986-87
PUBLIC ACCOUNTS

Transfer Payments

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Note: this Section presents, for each program, the total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over. A summary of total current year's expenditure (standard object 10) by department and agency is provided in Section 1 (Table 5) of Volume II (Part I).

AGRICULTURE $1,227,537,783

Department $1,201,696,362

MANAGEMENT AND ADMINISTRATION PROGRAM $95,150

Contributions to organizations supporting objectives of improved management and supply of produce for domestic and international markets $95,150—World Food Day Association of Canada Ottawa Ont $60,000.

AGRI-FOOD PROGRAM $1,080,959,266

Agricultural research in universities and other scientific organizations in Canada $998,875—Universities of: British Columbia Vancouver BC $60,000, Guelph Guelph Ont $230,000, Laval Québec Qué $100,000, Manitoba Winnipeg Man $110,000, McGill Montreal Qué $130,000, Saskatchewan Saskatoon Sask $58,875.

Grant to the Organization for Economic Co-operation and Development $25,000

Canola Council of Canada to promote improvement in the manufacture of Canadian Rapeseed products $400,000

Agencies established under the Farm Products Marketing Agencies Act $100,000

Grants under the Canadian Rural Transition Plan $1,899,682—Employment and Immigration Canada Ottawa Ont $1,899,682.

Contributions in support of organizations associated with agricultural research and development $876,974—Canadian Agricultural Research Council Ottawa Ont $73,455, Commonwealth Agricultural Bureau Slough England $791,584.

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act $878,114—Cattleland Ontario Ltd Petersburg Ont $73,447, Pickford R Blackfoot Alta $74,031, Sawyer C Saskatoon Sask $67,375.

Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies $175,778—Provincial Treasurer Toronto Ont $173,364.

Intervener funding for participants of the Alachor Review Board inquiry $105,390

Contributions in support of organizations promoting the objectives associated with plant and animal health $273,429—International Congress of Pesticide Chemistry Ottawa Ont $50,000, Office International des Epizooties Paris France $61,117.

In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island $876,003—Atlantic Veterinary College PEI Charlottetown PEI $876,003.

Payment in accordance with the agreement entered into with the University of Guelph, towards a construction and renovation program designed for the Ontario Veterinary College, at Guelph, Ontario, in order to regain full accreditation $3,591,965—Ontario Veterinary College Guelph Ont $2,638,937, University of Guelph Guelph Ont $953,028.

Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $286,628,424

Payments under the Farm Loans Interest Rebate Act $161,748—Farm Credit Corporation Ottawa Ont $161,748.

Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl $5,525,000—Provinces of: Alberta $1,904,541, Manitoba $511,877, Saskatchewan $3,108,578.

Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act $84,165,971

Contributions to the provinces under the Crop Insurance Act $212,740,980—Provinces of: Alberta $72,306,120, British Columbia $4,692,278, Manitoba $23,094,597, New Brunswick $1,166,110, Newfoundland $56,598, Nova Scotia $252,436, Ontario $17,824,052, Prince Edward Island $1,276,796, Quebec $9,391,446, Saskatchewan $82,680,545.

Contributions to the sugar beet growers in Alberta and Manitoba towards the cost for planting the 1986 crop $9,942,875

Contributions to Quebec sugar beet growers phasing out of sugar beet production as a result of the closure of the sugar beet refinery $1,796,167—G Alix St Luc Que $65,579, Entreprises Bert Bec Inc St Pie Que $66,676, Ferme Flandria Inc La Presentation Que $70,343, Ferme Grand Rang 1977 Inc La Presentation Que $95,919, J L Napert St Charles Que $55,200.

Contributions to the provinces of Prince Edward Island and New Brunswick towards the cost of the diversion of excess table potato inventories $9,130,000

Contributions to the Canadian grain producers for their 1986 crop under the provisions of the Special Canadian Grains Program $296,015,000

Payments under the Commodity-Based Loan program $955,209

Contribution to the Farm Debt Review process $377,622

Contributions to British Columbia potato producers on the sale of 1985 potatoes for losses incurred as a result of the dumping of imported products $1,043,580

Contributions to Canadian Agricultural Market Development Initiatives in accordance with terms and conditions $1,258,445—Belle Plaine Storage Inc Belle-Plaine Sask $233,000, Canadian Meat Council Islington Ont $50,000, Canada Grains Council Winnipeg Man $90,000, Canadian Seed Potato Export Agency Fredericton NB $90,648, C A Hunter & Sons Ltd Florenceville NB $77,790, Nova Agri Associates Ltd Kings County NS $200,000, Thomas Orchards Ltd Woodstock NB $73,807.

Payments to producer organizations of amount equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to

AGRICULTURE—*Continued*

the Advance Payments for Crops Act $9,886,567—Alberta Treasury Branch Edmonton Alta $179,863, Bank of Montreal (Head Office) Montreal Que $630,516, Bank of Nova Scotia (Head Office) Toronto Ont $1,239,721, Banque Nationale (Head Office) Montreal Que $56,213, Caisse Populaire (Head Office) Montreal Que $1,494,122, Canadian Imperial Bank of Commerce (Head Office) Toronto Ont $4,788,814, Royal Bank of Canada (Head Office) Toronto Ont $1,450,698.

Payments in connection with the Prairie Grain Advance Payments Act $19,372,023—Canadian Wheat Board Winnipeg Man $19,372,023.

Contributions related to developmental opportunities undertaken in respect of economic and regional development in the agri-food sector: Initiatives under the authority of the general development agreements $2,991,429—Agricultural Research Institute Truro NS $110,984, Cobi Foods Inc Berwick NS $72,591, Nova Scotia Cattlemen's Assoc Truro NS $79,394, Nova Scotia Fruit Growers Assoc Kentville NS $54,104, Nova Scotia Research Foundation Corp Dartmouth NS $56,179, Nova Scotia Winter Grain Marketing Board Canning NS $50,702.

Initiatives undertaken in special areas $546,924—Université Laval Quebec Qué $212,304.

Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec $15,422,828—Agrilus Enr Ile-Perrot Qué $54,467, Canola Council of Canada Winnipeg Man $189,761, Community Improvement Corp Fredericton NB $1,252,069, Crystal Lake Soil Conservation Cooperative Stenen Sask $77,286, Dalhousie University Halifax NS $59,324, Deerwood Soil and Water Management Assoc Miami Man $68,698, District #6 Agricultural Extension Board Conservation Farming Practices Project Indian Head Sask $61,993, Joppe Eliza Miscouche PEI $62,627, Last Mountain Soil Conservation Assoc Inc Duval Sask $65,050, Lawton's Produce Inc Pownal PEI $75,852, Melfort Agriculture Society Melfort Sask $50,000, Mid Isle Farms Albany PEI $51,202, New Brunswick Potato Agency Grand Falls NB $185,156, PEI Bean Growers Cooperative Charlottetown PEI $50,790, PEI Cattlemen's Assoc Auburn PEI $55,031, PEI Hog Commodity Marketing Board Charlottetown PEI $246,945, PEI Soil and Crop Improvement Assoc Charlottetown PEI $78,576, Pembina Valley Development Corporation Altona Man $131,424, Prince Edward Island Department of Agriculture Charlottetown PEI $2,372,241, Prince Edward Island Horticultural Assoc Inc Charlottetown PEI $120,441, Prince Edward Island Potato Marketing Board Charlottetown PEI $275,178, Province of British Columbia Victoria BC $761,574, Rural Municipality of Mountain View Herschel Sask $70,997, Saskatchewan Safety Council Regina Sask $50,000, Turtle River Watershed Conservation District Ste Rose du Lac Man $54,209, University of Manitoba Winnipeg Man $1,240,748, University of PEI Atlantic Veterinary College Charlottetown PEI $287,185, University of Saskatchewan Saskatoon Sask $1,925,651, Vanag Consulting Lacombe Alta $80,025, Veterinary Infectious Disease Organization Saskatoon Sask $52,415, Western Fertilizer and Chemical Dealers Assoc Brandon Man $86,462, Wheathland Conservation Area Inc Swift Current Sask $293,438, Wilkie Soil Conservation Wilkie Sask $61,885.

Contribution to Production Development Assistance Initiatives $6,179,116—Alberta Dairy Herd Improvement Services Assoc Edmonton Alta $77,717, Canadian Grains Council Winnipeg Man $59,240, Canadian 4-H Council Ottawa Ont $63,636, Canadian National Livestock Records Ottawa Ont $50,000, Canadian Western Agribition Regina Sask $100,000, Centre de Promotion de l'industrie Agricole et Alimentaire du Quebec Inc Montreal Que $81,500, Ontario Dairy Herd Improvement Corporation Toronto Ont $2,211,048, Provincial Treasurer Province of Ontario O M A F Toronto Ont $78,320, Royal Agricultural Winter Fair Assoc Toronto Ont $150,931.

Loan guarantees under the Farm Improvement Loans Act $5,214,057—Bank of Montreal (Head Office) Montreal Que $600,685, Bank of Nova Scotia (Head Office) Toronto Ont $475,371, Banque Nationale du Canada (Head Office) Montreal Que $82,674, Canadian Imperial Bank of Commerce (Head Office) Toronto Ont $1,876,894, Royal Bank of Canada (Head Office) Toronto Ont $1,522,642, Toronto-Dominion Bank (Head Office) Toronto Ont $609,059.

Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies $9,713,906—Alberta Agriculture Edmonton Alta $150,000, Altona Rural Water Services Corp Ltd Altona Man $147,290, Chevrefils District Waterworks Coop Pine Falls Man $119,517, The Coderre Users Assoc Coderre Sask $62,540, County of Warner No 5 Warner Alta $790,009, East Sundial Water Users Assoc Turin Alta $65,500, Halbstadt Marais Water Co-op Ltd Emerson Man $90,222, The Landerville Water Co-op Lac du Bonnet Man $57,981, McGregor Water Users Coop Ltd Lomond Alta $220,000, Municipal District of Westlock Alta $152,509, The Riverland Water Co-op Ltd Lac du Bonnet Man $57,027, Rural Municipality of Rhineland Altona Man $123,354, Village of Foremost Foremost Alta $450,000, Village of Munson Munson Alta $217,420.

Payments to Millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export $634,289—Maple Leaf Mills Calgary Alta $265,361, Ogilvie Mills Medicine Hat Alta $72,604, Robin Hood Flour Willowdale Ont $126,975, Saskatchewan Wheat Pool Saskatoon Sask $85,527.

Contributions to the POS pilot plant Corporation $1,483,287

Drought assistance for Western Canada $18,566,702—McIntyre Ranching Co Ltd Lethbridge Alta $50,575.

Central Ontario Farm Damage Assistance $409,598

Contribution to apple growers for the purpose of compensating for frost damage for the establishment of the production capabilities of commercial orchard $761,988

Contribution to the Southern Ontario Tomato Co-operative $2,000,000

Contribution towards dyke protection works in Mersea Township Essex County Ontario $44,965

Contribution to Tarzanas Agri Produits Ltee $281,523—Tarzanas Agri Produits Ltee Ste Bétrix Que $281,523.

Contribution payments to the Saskatchewan Credit Union Central on behalf of Canadian Co-operative Implements Ltd under the 1985 refinancing agreement $328,757—Saskatchewan Co-operative Credit Union Society Regina Sask $328,757.

Contribution under the surplus Potato Disposal Initiative for the Saguenay Lac St Jean region of Quebec $29,886

Contribution to the Canadian Co-operative Implements Limited $2,750,000—Canadian Co-operative Implements Ltd Winnipeg Man $2,750,000.

Contributions by Canada to crop producers in Alberta and Saskatchewan under the Crop Drought Assistance Program $60,973,121—Asuchak Farms Ltd Fort MacLeod Alta $51,041,

AGRICULTURE—*Continued*

G W Murray Ranches Ltd Tilley Alta $63,038, Granum Colony Granum Alta $72,111, Hutterian Brethren Church of Elkwater Irvine Alta $71,494, Milford Hutterian Brethren Raymond Alta $72,736, Nish Lynn Cardston Alta $63,988, Stewart Randy Cardston Alta $53,813, Sunnyland Farms Ltd Wrentham Alta $98,498, U7U Holdings Ltd Priddis Alta $51,153, Western Farms Division of 313023 Alberta Ltd Lethbridge Alta $90,758.

Contributions to crop producers in British Columbia for a cost shared agreement under the Crop Drought Assistance Program $2,652,740

Contributions under the Canadian Rural Transition Plan $195,215—Employment and Immigration Canada Ottawa Ont $195,215.

Contribution to the Ontario Flue-Cured Tobacco Growers' Marketing Board $578,114

CANADIAN FORESTRY SERVICE PROGRAM $120,220,551

Grant to Canadian Forestry Association Ottawa Ont $50,000

Grant to Canadian Scholarship Program $580,000

Grant to Festival of Forestry $5,000

Grant to Oxford Forestry Institute $10,500

Grants to universities for specific forestry research projects $2,076,000—Universities of: Lakehead Thunder Bay Ont $346,000, Alberta Edmonton Alta $346,000, British Columbia Vancouver BC $346,000, Laval Québec Qué $346,000, New Brunswick Fredericton NB $346,000, Toronto Toronto Ont $346,000.

Contribution to Canadian Interagency Forest Fire Centre $46,304

Contribution to Forest Engineering Research Institute of Canada Pointe Claire Qué $1,600,000

Contribution to FORINTEK Canada Corporation Ottawa Ont $4,600,000

Contribution to International Energy Agency $172,240—Battelle Northwest Richland Washington DC USA $68,172, Swedish University of Agricultural Sciences Garpenberg Sweden $57,554.

Contribution to Poplar Council of Canada $7,000

Contribution to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $95,661,563—AFC Research Sidney BC $56,730, Abitibi-Price Inc Pine Falls Man $506,050, Abitibi Price Inc Thunder Bay Ont $306,200, Alberta Forestry Service Edmonton Alta $611,903, Algoma Central Railway Sault Ste Marie Ont $54,503, Athol Cooperative Ltd Nappan NS $368,475, Baddeck Valley Woodproducers Cooperative Ltd Baddeck NS $433,501, Balco Reforestation Centre Kamloops BC $58,300, Bande de Obedjiwan Obedjiwan Qué $57,417, Bowater Mersey Paper Company Ltd Liverpool NS $170,209, Brookfield Lumber Co Ltd Brookfield NS $56,174, C E Harrison and Sons Ltd Parrsboro NS $92,000, Carrier Sekani Band Prince George BC $54,240, Celtic Isle Forestry Ltd East Bay NS $101,670, C I P Inc Saanichton BC $57,071, Coastal Woodlands Ltd Tangier NS $220,433, Comité de Coordination Attikamek Sipi La Tuque Qué $71,881, Conform Ltd Middle Musquodoboit NS $419,306, Conseil de bande de Weymontachie Laviolette Qué $52,266, Denysdale Woodproducers Cooperative Ltd River Denys NS $203,401, Department of Parks Recreation and Culture Prince Albert $784,202, Domtar Inc Trenton Ont $158,806, East Guysborough Forest Owners Company Ltd Guysborough NS $282,702, Federation of Woodlot Owners Fredericton NB $1,578,612, Forchu Forest Management Company Ltd Yarmouth NS $272,723, Fraser Inc Plaster Rock NB $92,764, Ian Dennison Victoria PEI $57,312, J D Irving Saint John NB $368,923, La Forêt Acadienne Ltée Church Point NS $100,808, Lunenburg County Forest Management Group Ltd Bridgewater NS $280,139, Mac Can Forestry Cumberland Forestry Ltd Mahone Bay NS $145,234, Macmillan Bloedel Ltd Nanaimo BC $113,987, Manfor Ltd The Pas Man $416,100, Manitoba Natural Resources Forestry Branch Winnipeg Man $322,367, Mississauga Band #8 Blind River Ont $67,537, Musgamagw Band Albert Bay BC $66,910, Nipissing Band of Ojibways Sturgeon Falls Ont $89,164, Nishawbe Aski Nation Toronto Ont $61,000, North Colchester Forest Cooperative Ltd Tatamagouche NS $236,581, North Inverness Forest Management Company Ltd Margaree Forks NS $471,245, North Mountain Woodlands Ltd Middleton NS $231,015, North Nova Forest Owners Ltd Pugwash NS $330,257, Nuu Chah Nulth Band Port Alberni BC $70,190, Office des producteurs de bois de la région de la Pocatière La Pocatière Qué $658,101, 502133 Ontario Ltd Fort Frances Ont $98,908, Provinces of: British Columbia Victoria BC $15,136,643, New Brunswick Fredericton NB $5,798,216, Newfoundland St John's Nfld $7,225,000, Nova Scotia Halifax NS $7,664,080, Ontario Toronto Ont $13,537,096, Prince Edward Island Charlottetown PEI $2,243,813, Restigouche Band Council Restigouche Qué $117,874, River Desert Indian Band Maniwaki Qué $93,200, Route 223 Forest Management Cooperative Ltd Iona NS $295,152, Ryan Enterprises Ltd Fort Augustus PEI $75,322, Saskatchewan Forest Products Corporation Prince Albert Sask $110,376, Scott Paper International Ltd New Glasgow NS $586,826, Secretariat aux affaires intergouvernementales Québec Qué $20,282,100, Silviculture Institute of BC Surrey BC $103,523, Sissiboo Forest Management Ltd Digby NS $229,528, Stora Forest Industries Port Hawkesbury NS $112,341, Syndicat des producteurs de bois de la Gaspésie New Richmond Qué $893,162, Syndicat des producteurs de bois du Bas St-Laurent Rimouski Qué $2,513,397, University of BC Vancouver BC $123,933, University of Victoria Victoria BC $100,782, Waswanipi Band Council Waswanipi Qué $172,285, West Pictou Forest Owners Ltd Pictou NS $213,632, Weyerhaeuser Canada Ltd Prince Albert Sask $311,852.

Contribution to the Maritime Forestry Complex Corporation Fredericton NB $9,100,000

Contribution to the Maritime Provinces Higher Education Commission Fredericton NB $4,572,035

Contribution to the University of British Columbia Vancouver BC $499,909

Contribution to the University of Moncton Moncton NB $1,195,000

Contribution to the Council of Forest Industries of British Columbia $45,000

CANADIAN GRAIN COMMISSION PROGRAM $421,395

Membership fee to the International Association for Cereal Chemistry $4,611

Automation of weigh scale operations Prince Rupert elevator $416,784

AGRICULTURE—*Concluded*

Canadian Livestock Feed Board $15,841,421

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $15,841,421—Borden Mercantile Company Victoria BC $82,957, Border Feedlot Surrey BC $81,569, J N Brochu Inc St-Isidore Que $82,581, Buckerfield's Ltd Vancouver BC $926,336, Burgess Feeds Ltd Agassiz BC $148,449, Canada Packers Ltd Bridgewater NS $20,469, Edmonton Alta $5,393, Montreal Que $60,383, Port Williams NS $742,856, Red Deer Alta $1,023, St-Romuald Que $11,247, Summerside PEI $231,382, Sussex NB $461,142, St Mary's Ont $18,487, Truro NS $375,960, Wetaskiwin Alta $3,162, Chaîne Coopérative du Saguenay St-Bruno Que $130,152, Clarence (Klosterhof) Farm Service Truro NS $263,366, Clearbrook Grain & Milling Company Ltd Clearbrook BC $257,865, Co-Op Atlantic Moncton NB $1,244,250, Coopérative Fédérée de Québec Montreal Que $711,078, Coopérative de Services Agricoles d'Abitibi Ouest Lasarre Que $83,591, East Chilliwack Fruit Growers Co-Op Assoc Chilliwack BC $1,157,987, Ewos Surrey BC $92,050, Fung Livestock & Farming Inc Surrey BC $62,553, Gibson John & Son Ltd Fredericton NB $59,643, W A Flemming Ltd Truro NS $276,361, Hillcrest Farms Ltd St John's Nfld $593,267, Maple Leaf Mills Ltd Calgary Alta $34,778, Cavan Ont $27,398, Edmonton Alta $7,996, Guelph Ont $15,752, Kensington PEI $27,249, Prescott Ont $441, Mic Mac Feeds Port Williams NS $125,387, Moulées Nadeau Feeds Ltd Clair NB $242,490, Moulin Agricole Kenogami Kenogami Que $91,805, Otter Farm & Home Co-Op Aldergrove BC $264,177, Phillips Feed Service Ltd Charlottetown PEI $55,753, Prince Edward Island Elevator Corp Kensington PEI $162,177, Ralston Purina of Canada Ltd Drummondville Que $46,436, Montreal Que $46,948, St-Romuald Que $132,731, Ritchie Smith Feeds Inc Abbotsford BC $830,688, Robin Hood Multifood Inc Willowdale Ont $876,589, St-Pierre Antonin Inc Normandin Que $52,581, Scotia Farm Services Ltd Kentville NS $229,627, Scotsburn Co-Op Services Ltd Scotsburn NS $83,683, Sure Crop Feeds Ltd Grindrod BC $168,981, Sussex & Studholm Agricultural Society Sussex NB $71,364, Top Shelf Feeds Inc Duncan BC $365,468, United Feeds Armstrong BC $74,271, Edmonton Alta $28,384, Midnapore Alta $779, Valley Feeds Ltd Burtt's Corner NB $181,333, Wall & Redekop Feeds Ltd Abbotsford BC $186,062.

COMMUNICATIONS $77,425,071

Department $68,615,078

COMMUNICATIONS AND CULTURE PROGRAM $68,615,078

Grant to the Canadian Radio Technical Planning Board $25,000

Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act $798,436—Canadian War Museum Ottawa Ont $100,500, National Library of Canada Ottawa Ont $50,000, National Museums of Canada Ottawa Ont $274,000, Public Archives of Canada Ottawa Ont $79,549, Royal Ontario Museum Toronto Ont $63,000.

Grant to Fathers of Confederation Building Trust Charlottetown PEI $1,447,000

Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance $1,641,250—Canadian Assoc of Youth Orchestras Banff Alta $180,000, Canadian Music Centre Vancouver BC $150,000, Commission du centenaire du genie professionnel du Canada Aylmer Que $250,000, Contemporary Dancers Canada Winnipeg Man $65,000, Festival d'été de Lanaudière Joliette Que $120,000, Glenbow Museum Calgary Alta $250,000, Guelph Spring Festival Guelph Ont $50,000, Heritage Festival Society Vancouver BC $70,000, Quinzaine internationale du théâtre Quebec Que $150,000, Sculptors Society of British Columbia Vancouver BC $50,000.

Grant to the Centre for Telecommunications Development of the International Telecommunications Union Geneva Switzerland $50,000

Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $25,000

Contributions to Canadian organizations to advance their research activities in the area of workplace automation $1,091,317—Douserv Telecom Inc Montreal Que $90,562, Kentex Ottawa Ont $58,664, Office Smith Ottawa Ont $211,624, Université de Montréal Montreal Que $152,451, Université de Moncton Faculté des Arts Moncton NB $59,736.

Contribution for the Technology Development for the Communications Market Program $245,000—Canadian Marconi Company Kanata Ont $245,000.

Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $454,137—Telesat Canada Ottawa Ont $454,137.

Contributions for the Space Industry Development Program $8,390,906—Spar Aerospace Ltd Kanata Ont $8,390,906.

Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program $8,143,721—European Space Agency Paris France $8,143,721.

Contributions under the Canada-Quebec Subsidiary agreement on the development of communications enterprises $3,482,380—4C Technical Montreal Que $200,000, ACRTF Montreal Que $85,000, Budget Secretariat Montreal Que $54,952, Canal Montreal Que $100,959, Cefrio Quebec Que $250,000, Corporation pour l'infographie immobilière Inc Hull Que $302,200, Cosmo Vision Ville St Georges Ouest Que $50,000, Crawley's Hull Que $300,000, CTQC Montreal Que $888,329, ECM Mississauga Ont $55,748, Econosult Montreal Que $64,813, Gestion Medipress Montreal Que $290,000, Lavalin Bell Geomat Inc Montreal Que $77,650, Logidisque Montreal Que $60,000, Positron Montreal Que $200,000, Studio Centre Ville Montreal Que $141,941.

Contributions to the European Space Agency in respect of the payload and spacecraft development and experimentation program $107,000—European Space Agency Paris France $107,000.

Contribution to the Canadian Standards Association (Steering Committee on Telecommunications) $19,000

Contributions to national arts and culture service organizations $695,000—Canadian Conference of the Arts Ottawa Ont $555,000, Canadian Crafts Council Ottawa Ont $140,000.

Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware $14,700,766—40 Below Mime Inc Winnipeg Man $81,300, Art Gallery of Nova Scotia Halifax NS $146,920, Art Gallery of Ontario Toronto Ont $220,000, Associates of Science and Technology Inc Ottawa Ont $340,000, Association of Community Colleges of Canada Toronto Ont $80,000, Bi-Capitol St John NB $702,051, Canadian Centre for Advanced Film Studies Toronto

COMMUNICATIONS—*Continued*

Ont $180,000, Canadian Opera Company Toronto Ont $450,000, Carnaval Souvenir de Chicoutimi Inc Chicoutimi Que $50,000, Centre canadien d'architecture Montreal Que $1,521,050, Centre international d'art contemporain de Montreal Montreal Que $95,250, Citadel Theatre Edmonton Alta $81,500, Cité des arts et des nouvelles technologies de Montréal Montréal Que $54,000, City of Vancouver Vancouver BC $50,000, Commission du centenaire de l'ingenierie Inc Aylmer Que $250,000, Contemporary Dancers in Canada Winnipeg Man $58,500, Concours de musique du Canada Montreal Que $172,945, Conference internationale des arts de la scène Montreal Que $81,212, Conseil de promotion et de diffusion de la culture Moncton NB $55,954, Corporation de l'archifete Montreal Qué $50,000, Corporation of the City of Kingston Kingston Ont $333,600, Council for the Arts in Ottawa Ottawa Ont $54,000, Encore Encore Toronto Ont $260,150, Ex Terra Foundation Edmonton Alta $69,000, Factory Theatre Toronto Ont $88,000, Federation culturelle des Canadiens français Ottawa Ont $105,564, Festival by the Sea St John NB $50,000, Festival d'été de Lanaudière Joliette Que $181,045, Festival d'été de Québec Québec Que $154,000, Festival de théâtre des Ameriques Montreal Que $102,500, Festival international de jazz de Montréal Montréal Que $124,000, Festival Juste pour Rire Montreal Que $140,000, Forum Video Montréal Inc Montréal Que $90,000, Harbourfront Corporation Toronto Ont $50,000, Heritage Festival Society Vancouver BC $76,500, Jeux Canada Games 87 Sydney NS $70,000, Lyceum Heritage Society Sydney NS $95,300, Marine Museum of the Great Lakes at Kingston Kingston Ont $62,000, Mediawatch/Evaluation-Medias Vancouver BC $90,000, Mount Royal College Calgary Alta $50,000, Musée de Sept-Îles Sept-Îles Que $175,000, Music Gallery Toronto Ont $81,150, National Ballet School Toronto Ont $920,307, National Screen Institute Canada Edmonton Alta $108,000, North Bay Arts Centre North Bay Ont $135,000, Bureau des congrès et du tourisme du Grand Montréal Montréal Que $250,000, Ontario Museum Assoc Toronto Ont $84,577, Owen Sound Little Theatre Owen Sound Ont $72,797, Prince Edward Island Council of the Arts Charlottetown PEI $66,113, Province of Newfoundland & Labrador St John's Nfld $118,332 Quesnel & District Museum Quesnel BC $76,500, Rainbow Stage Inc Winnipeg Man $70,564, Rendezvous 87 Quebec Que $90,000, Robert McLaughlin Gallery Oshawa Ont $143,000, Royal Winnipeg Ballet Winnipeg Man $381,489, Saidy Bronfman Centre Montréal Que $272,000, Salon international du livre de Québec Ste Foy Que $160,000, Seagram Museum Waterloo Ont $90,000, Shaw Festival Theatre Foundation Niagara on the Lake Ont $135,000, Stratford Festival Stratford Ont $250,000, Theatre and Arts Community Centre North Bay Ont $185,000, Toronto International Jazz Festival Toronto Ont $50,000, Vancouver Partnership for Business of the Arts Vancouver BC $225,001, Vie en Rose Montréal Que $100,000, Young Peoples Theatre Toronto Ont $101,641.

Contributions to support the film and video national service organizations $249,998—Academy of Canadian Cinema Toronto Ont $73,000, Canadian Film Institute Ottawa Ont $50,000.

Contributions to support cultural enterprises infrastructure development in Manitoba $758,567—Cybershare Ltd Winnipeg Man $51,394, Infomart Toronto Ont $97,881, Manitoba Computer Assisted Winnipeg Man $236,248, Norlus Inc Winnipeg Man $300,000.

Contributions under the Canada-Quebec Subsidiary Agreement on the development of communication enterprises $600,000—ASCI Quebec Que $60,000, Consortel Pointe Claire Que $500,000.

Contributions for the Sound Recording Development program $3,630,123—Assoc Disque Industrie Spectacle Québécoise Montreal Que $84,475, Canadian Independent Record Production Assoc Toronto Ont $109,700, Canadian Music Centre Toronto Ont $80,077, Factor CTL Musicaction Canada Toronto Ont $3,112,324.

Contributions for the Book Publishing Industry Development program $10,920,661—91439 Canada Ltée Operant Boucherville Que $64,206, Aquila Communications Ltd Toronto Ont $52,331, Assoc of Canadian Publishers Toronto Ont $260,887, Assoc of Manitoba Book Publishers Winnipeg Man $106,056, Assoc pour L'Exportation du livre Canadian Ottawa Ont $694,725, Boston Mills Press Erin Ont $55,171, Breakwater Books Ltd St John's Nfld $75,877, Canada Publishing Corp Agincourt Ont $425,742, Canadian Book Publishers Council Toronto Ont $80,323, Corp des Éditions Fides Montréal Que $72,403, Courte Echelle Montréal Que $69,904, Diffulivre Inc St Laurent Que $114,861, Douglas & McIntyre Ltd Vancouver BC $256,978, Éditions Anne Sigier Inc Ste Foy Que $51,330, Éditions Beauchemin Ltée Montréal Que $140,927, Editions du Boreal Express Montréal Que $77,991, Editions d'Acadie Ltée Moncton NB $55,457, Éditions du Renouveau Pedagogique Montréal Que $249,779, Éditions FM Inc Laval Que $63,246, Éditions Heritage Inc St Lambert Que $238,032, Éditions Hurtubise HMH Ltée Lasalle Que $85,350, Éditions Internationales Alain Stanke Ltée Montréal Que $70,470, Éditions La Presse Ltée Montréal Que $89,088, Éditions Lemeac Inc Outremont Que $50,930, Éditions Libre Expression Ltée Montréal Que $111,506, Éditions Quebec Montréal Que $143,260, Éditions Yvon Blais Inc Montreal Que $125,925, Fitzhenry & Whiteside Ltd Markham Ont $96,679, Formac Publishing Company Ltd Halifax NS $50,072, Gaetan Morin Éditeur Ltée Chicoutimi Que $153,171, General Publishing Company Don Mills Ont $123,961, Grosvenor House Press Inc Montréal Que $76,734, Guerin Editeur Ltée Montréal Que $373,117, Hancock House Publishers Ltd Surrey BC $64,672, Hayes Publishing Ltd Burlington Ont $66,306, Hurtig Publishers Ltd Edmonton Alta $547,582, International Self Counsel Press Ltd North Vancouver BC $111,918, Irwin Publishing Inc Richmond Ont $99,797, Key Porter Books Ltd Toronto Ont $153,410, Lidec Inc Outremont Que $231,209, McClelland and Stewart Ltd Toronto Ont $208,898, McClelland-Bantam Inc Toronto Ont $89,958, McGill-Queen's University Press Montréal Que $64,554, Modulo Editeurs Montréal Que $73,424, Mondia Editeur Inc Laval Que $116,602, NC Press Ltd Toronto Ont $52,518, Nelson Canada Scarborough Ont $100,000, New Star Books Ltd Vancouver BC $53,705, Nimbus Publishing Company Halifax NS $76,362, Novalis (Le Droit) Ottawa Ont $107,930, Optium Publishing Int (1984) Montréal Que $55,796, Paperjacks Ltd Markham Ont $58,417, Press Porcepic Victoria BC $154,348, Presses de L'Université de Montréal Montréal Que $68,645, Presses de l'université du Québec Ste Foy Que $62,999, Presses de L'Université Laval Québec Que $120,590, Richard de Boo Publishers Don Mills Ont $82,271, Sablier Inc Boucherville Que $80,920, Société de Developpement du Livre et de Periodique Montréal Que $54,726, Sogides Ltée Montréal Que $357,430, Tundra Books Inc Montreal Que $56,053, University of British Columbia Vancouver BC $62,951, University of Toronto Press Toronto Ont $185,126, Weigl Educational Publishers Inc Regina Sask $90,790, Welch Publishing Inc Burlington Ont $101,462, Western Producers Prairie Books Saskatoon Sask $91,060, Whitecap Books Ltd North Vancouver BC $90,074.

Contributions under the Canada-Ontario Subsidiary Agreement for cultural development $6,228,900—International Telecommunications Brantford Ont $250,000, Royal Ontario Museum Toronto Ont $4,478,900, TV Ontario Toronto Ont $1,500,000.

COMMUNICATIONS—*Concluded*

Contribution to the Inter-American Telecommunications Conference $13,482.

Contributions to Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union Geneva Switzerland $3,547,792

Contributions to Expo's World Festival of the Performing Arts $1,136,525—Grands Ballets Canadiens Montréal Que $65,000, National Ballet of Canada Toronto Ont $62,937, Royal Winnipeg Ballet Winnipeg Man $65,000, Vancouver Opera Assoc Vancouver BC $209,000, Vancouver Playhouse Assoc Vancouver BC $200,000, Vancouver Symphony Orchestra Vancouver BC $107,750, Vancouver Symphony Society Vancouver BC $147,500.

Contribution for the Regional Administrative Radio Conference of 1986 $169,842—International Telecommunications Union Geneva Switzerland $169,842.

Contributions to the Telecommunications Executive Management Institute of Canada $43,275

National Film Board $359,216

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $10,000

Contribution to the Canadian Screen Institute Edmonton, Alberta to support the film and video program $120,000

Transfer payments to Quebec in respect of Reciprocal Taxation agreements $229,216

National Library $54,440

Grant to the International Federation of Library Association $11,000

Grant to the International Serials Data Systems $43,440

National Museums of Canada $8,396,337

Total assistance to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $8,395,545—Public Programming Assistance $4,126,700—Art Gallery of Greater Victoria Victoria BC $91,000, Art Gallery of Ontario Toronto Ont $214,000, Britisn Columbia Provincial Museum Victoria BC $144,000, Canadian Museums Assoc Ottawa Ont $175,000, Confederation Centre Art Gallery Charlottetown PEI $60,000, Edmonton Art Gallery Edmonton Alta $149,000, Glenbow-Alberta Institute Calgary Alta $144,000, Manitoba Museum of Man and Nature Winnipeg Man $187,000, McCord Museum Montreal Que $150,000, Montreal Museum of Fine Arts Montreal Que $197,000, Musée d'art contemporain Montreal Que $117,000, Musée du Québec Québec City Que $70,000, Museum of Anthropology University of British Columbia Vancouver BC $200,000, New Brunswick Museum Saint John NB $157,000, Newfoundland Museum Historical Research St John's Nfld $125,000, Norman MacKenzie Art Gallery Regina Sask $96,000, Nova Scotia Museum Halifax NS $197,000, Provincial Museum of Alberta Edmonton Alta $187,000, Royal Ontario Museum Toronto Ont $176,000, Saskatoon Gallery and Conservatory Saskatoon Sask $96 000, Vancouver Art Gallery Vancouver BC $192,000, Vancouver Museums and Planetarium Vancouver BC $107,000, Western Development Museum Saskatoon Sask $80,000, Winnipeg Art Gallery Winnipeg Man $193,000; Upgrading and Equipment Assistance Programme $1,302,761—Art Gallery of St Thomas Elgin St Thomas Ont $80,800, Beaverbrook Art Gallery Fredericton NB $52,400, Centre canadien d'architecture Montreal Que $270,000, Musée des Sept-Îles Sept-Îles Que $52,000, Queen's University Kingston Ont $57,000, Wellington County Museum Fergus Ont $171,000; Registration Assistance Programme $778,134—Manitoba Museum of Man and Nature Winnipeg Man $86,900, Montreal Museum of Fine Arts Montreal Que $93,200, Musée de la Civilisation Quebec City Que $98,400, Prince Edward Island Museum and Heritage Foundation Charlottetown PEI $63,100, Western Development Museum Saskatoon Sask $51,200; Exhibitions Assistance Programmes $1,032,950—Art Gallery of Hamilton Hamilton Ont $60,815, Musee du Quebec Quebec City Que $97,400, Museum of the History of Medicine Toronto Ont $68,200, Oakville Galleries Oakville Ont $54,000, Royal Ontario Museum Toronto Ont $72,000; Special Activities Assistance Programme $39,200; Training Assistance Programme $745,975—Canadian Museums Assoc Ottawa Ont $123,200, Ontario Museums Assoc Toronto Ont $52,000, University of British Columbia—Museum of Anthropology Vancouver BC $77,850, University of Toronto Toronto Ont $64,410; Conservation Assistance Programme $369,825.

College Art Association of America $792

CONSUMER AND CORPORATE AFFAIRS $30,034,891

Department $30,034,891

Grants to Consumers' Association of Canada $200,000—Consumers' Association of Canada Ottawa Ont $200,000.

Grants to consumer organizations $200,000—Consumers' Association of Canada Ottawa Ont $100,000, The Public Interest Advocacy Centre Toronto Ont $100,000.

Movement development grants $141,160—Consumers' Association of Canada Ottawa Ont $50,000.

Contributions to consumer organizations $1,182,752—Canadian Toy Testing Council Ottawa Ont $52,330, Consumers' Association of Canada Ottawa Ont $498,041, Service d'aide au consommateur Shawinigan Que $50,000, The Public Interest Advocacy Centre Toronto Ont $257,000.

Contributions to Homeowners under Urea Formaldehyde Insulation Assistance Program $28,310,979

EMPLOYMENT AND IMMIGRATION $1,808,242,796

Department/Canada Employment and Immigration Commission $1,808,242,796

EMPLOYMENT AND INSURANCE PROGRAM $1,761,158,570

Employment creation $1,314,465:

Quebec Region—

Assoc des hommes d'affaires de La Tuque La Tuque $99,492, Régie intermunicipale d'alimentation en eau potable Pierreville $1,106,165.

Grants to provinces and territories for training institutions to meet the needs of federal employment related training (Canadian Jobs Strategy) $19,141,799:

EMPLOYMENT AND IMMIGRATION—*Continued*

Newfoundland Region—

Newfoundland Exchequer St John's $861,613;

Nova Scotia Region—

Minister of Finance Province of Nova Scotia Halifax $911,177;

Quebec Region—

Government of Quebec St Amable $13,100,000;

Manitoba Region—

Minister of Finance Province of Manitoba Winnipeg $1,014,788;

Saskatchewan Region—

Province of Saskatchewan Regina $581,557;

Alberta/Northwest Territories Region—

Government of Alberta Edmonton Alta $1,954,764, Government of the Northwest Territories Yellowknife NWT $482,669;

British Columbia/Yukon Territory Region—

Territory of Yukon Whitehorse YT $180,669.

Frontier College of Canada Toronto Ont $175,000

Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups $389,996:

National Headquarters—

The Canadian National Institute for the Blind Ottawa Ont $68,000.

Grants to individuals, organizations, and corporations to promote employment opportunities by assisting local entrepreneurial development $21,407,692:

Nova Scotia Region—

Annapolis Ventures Ltd Middleton $220,000, Cumberland Development Corporation Ltd Amherst $179,628, Growth Opportunities Ltd Digby $280,012, Incor Investments Ltd Mabou $219,660, Northside Economic Development Assistance Corporation North Sydney $220,000, Oceanside Assistance Group Ltd Glace Bay $153,797, Pictou County Business Opportunities Ltd Stellarton $80,546, Richmond County Development Corporation Louisdale $199,595, Sydney Ventures Ltd Sydney $230,007, Yarmouth Regional Business Corporation Ltd Yarmouth $219,999;

Prince Edward Island Region—

Eastern Ventures and Development Georgetown $249,320, West Prince Ventures Ltd O'Leary $250,000;

Quebec Region—

Aide au développement économique local Haute-Gatineau incorporée Maniwaki $234,600, Agence de développement économique régionale de la Matapédia inc Amqui $152,500, Centre de concertation et d'aide technique Arthabaska inc Arthabaska $260,000, Clé Pontiac inc Campbell's Bay $253,000, Fonds de relance industrielle et commerciale inc Chambly $220,000, Société Clé Barraute Senneterre Lebel-sur-Quévillon Senneterre $165,000, Société Clé Chaudière inc Sainte-Marie $100,000, Société Clé de Beauce Saint-Georges-Ouest $220,000, Société Clé de Champlain inc Cap-de-la-Madeleine $220,000, Société Clé de l'amiante Thetford-Mines $155,000, Société Clé de la région de Matane Matane $220,000, Société Clé de la région de Mégantic Lac Mégantic $235,000, Société Clé de Portneuf inc Cap-Santé $220,000, Société Clé de Waterloo Waterloo $230,000, Société Clé du Haut-Richelieu inc Saint-Jean-sur-Richelieu $128,000, Société du Haut-Yamaska inc Granby $202,000, Société Clé du Kamouraska inc La Pocatière $201,000, Société Clé du Saint-Jérôme métropolitain inc Saint-Jérôme $220,000, Société Clé du Témiscouata inc Ville Dégélis $275,000, Société Clé Gesfipro inc Amos $175,000, Société Clé Memphrémagog Magog $142,900, Société Clé Mont-Laurier Mont-Laurier $237,000, Société Clé Montmagny-L'Islet Montmagny $177,000, Société Clé Nicolet-Bécancour inc Bécancour $190,140, Société Clé région des Basques Trois-Pistoles $111,000, Société Clé Val Saint-François Windsor $220,000, Société Clé Ville de la Baie Bas-Saguenay Ville de la Baie $100,000, Société de développement Bonavignon inc New Richmond $157,000, Société de développement Papineau inc Buckingham $292,000, Société de développement touristique des Laurentides Saint-Jérôme $220,000, Soficar centre Maurice inc Shawinigan $290,000;

Ontario Region—

Centre de Services Hawkesbury $110,000, Chatham Small Business Support Corp Chatham $220,000, East Algoma Business Development Corp Spragge $90,000, East Algoma Small Business Development Corp Thessalon $170,000, Elgin Local Emp Assist & Development Corp St Thomas $220,000, Georgina Assoc for Business Sutton West $280,000, Georgian Triangle Econ Development Corp Collingwood $149,760, Haliburton County Development Corp Minden $220,000, Keleda Kirkland Lake Lead Corp Kirkland Lake $300,000, Lacloche Manitoulin Business Assist Corp Gore Bay $190,000, Lake of Woods Business Incentive Corp Kenora $210,000, Lands O Lakes Small Business Corp Sharbot Lake $275,000, Near North Economic Development Assoc Sturgeon Falls $220,000, Northumberland Business Development Assist Corp Cobourg $220,000, North Simcoe Development Corp Inc Penetanguishene $110,000, Orillia Area Lead Corp Orillia $90,000, Peterboro County Lead Corp Peterborough $303,000, Port Colborne Wainfleet Economic Resource Centre Port Colborne $309,568, Renfrew County Small Business Corp Pembroke $110,000, South Bruces Lakeshore Lead Corp Kincardine $160,000, SSM Business Development Sault Ste Marie $62,500, The Greater Fort Erie Lead Corp Fort Erie $193,642, The Corp of the Township of Ear Falls Ear Falls $220,000, Welland Lead Corp Welland $309,657;

Manitoba Region—

Brandon Industrial Commission Brandon $94,419, Northeast Interlake Riverton $106,180, Selkirk Development Corp Selkirk $220,000, Southeast Resource Dev Council Winnipeg $111,097, St Boniface Lead Corp Winnipeg $125,000, Yellowquill College Portage la Prairie $209,322;

Saskatchewan Region—

East Central Business Development Centre Broadview $53,750, East Central LEAD Corporation Broadview $155,000, North Central LEAD Corporation North Battleford $220,000, Northwest LEAD Corporation North Battleford $350,000;

EMPLOYMENT AND IMMIGRATION—*Continued*

Alberta/Northwest Territories Region—

Drumheller and District Development Drumheller Alta $145,000, Hay River Area Business Development Corp Hay River NWT $250,000, High River Economic Development Corp High River Alta $203,823, Lac la Biche Regional Investment Corporation Lac la Biche Alta $160,000, Slave Lake Business Development Centre Slave Lake Alta $220,000;

British Columbia/Yukon Territory Region—

Alberni Clayoquot Development Society Port Alberni BC $253,000, Kootenay Regional Employment Development Assoc Nelson BC $223,000, Nanaimo Community Employment Advisory Society Nanaimo BC $350,000, Nicola Valley Indian Development Corp Merritt BC $111,000, North Coast Economic Development Corp Prince Rupert BC $330,000, North Fraser Employment Development Society Mission BC $185,000, North Okanagan Development Corp Vernon BC $230,000, Nuu Chah Nulth Tribal Council Port Alberni BC $90,000, Okanagan Similkameen Community Development Penticton BC $285,000, Peace Liard Employment Development Fort St John BC $260,000, Shuswap Employment Development Assoc Salmon Arm BC $230,000, Strathcona Employment Development Campbell River BC $200,000, Williams Lake Community Development Williams Lake BC $227,000, Yukon Indian Development Corp Whitehorse YT $205,000.

Grants to voluntary organizations—Literacy Corporations $449,691— Laubach Literacy of Canada Saint John NB $60,000.

Payments to provinces, municipalities, federal Crown corporations not mainly funded through appropriations provincial/territorial institutions, companies, businesses, organizations, educational training bodies, ad hoc groups and individuals in accordance with agreements entered into between the Minister and such bodies in the respect of agreements undertaken for training, employment development and work experience and pilot/demonstration projects $1,458,885,846:

Newfoundland Region—

Alexander Bay Terra Nova Development Assoc General Delivery Glovertown $79,385, Anglican Parish of Bell Island Church Road Bell Island $50,000, Baie Verte Peninsula Economic Council Baie Verte $122,386, Barachois Development Assoc St George's $132,342, Bay Bulls Fishermen's Committee General Delivery Bay Bulls $79,000, Bay Bulls Local of Southern Shore General Delivery Bay Bulls $54,081, Bay D'Espoir Development Assoc St Alban's $324,450, Bay of Islands North Shore Development Corner Brook $171,890, Bay of Islands South Shore Development General Delivery Frenchmen's Cove $282,193, Bay St George Community Employment Stephenville $62,876, Bay St George South Area Development General Delivery St Fintans $271,627, Bonavista Area Regional Development Catalina $58,100, Bonne Bay Development Assoc Woody Point $169,572, Branch Fishermen's Committee Point Lance $79,048, Brighton Recreation Committee Brighton $81,768, Broad Cove Small Point Community Assoc General Delivery Broad Cove $64,048, Burin Town Council Burin $52,093, Canadian Assoc for the Mentally Handicapped Gander $80,778, Canadian Mental Health Assoc St John's $80,000, Cape Shore Area Development Assoc General Delivery St Bride's $135,947, Cape Shore Area Folk Arts Council General Delivery Branch $63,121, Carbonear Cattle & Horsemen's Assoc Carbonear $54,000, Central Development Assoc Parsons Pond $227,870, Codroy Fishermen's Committee Codroy $55,948, Codroy Valley Development Assoc Doyles $76,092, Community of Bide Arm General Delivery Bide Arm $66,339, Community of Fox Harbour Fox Harbour $72,000, Community of Leading Tickle Leading Tickle $85,235, Community of Lushes Bight Lushes Bight Beaumont $61,588, Community of Nipper's Harbour Nipper's Harbour $121,694, Community of Steady Brook Corner Brook $60,460, Community of Trout River Trout River $76,732, Community of York Harbour General Delivery York Harbour $51,707, Community Council of Plate Cove General Delivery Plate Cove $65,559, Community Services Council St John's $346,164, East Shore Labrador Development Assoc General Delivery Port Hope Simpson $121,712, Environment Resource Management Committee Grand Falls $76,669, Exploits Valley Development Assoc Grand Falls $114,135, Fairhaven Rural Development Committee General Delivery Fairhaven $50,656, Fermeuse Community Council Fermeuse $80,500, Fishermen's Committee of L'Anse au Loup L'Anse au Loup $56,698, Fishermen's Committee of Plate Cove Plate Cove West $59,500, Flowers Cove Fishermen's Committee General Delivery Flowers Cove $88,207, Fogo Island Co-operative Society Seldom $136,724, Fortune Bay East Development Assoc Little Bay East $67,988, Fortune Bay North Shore Development Assoc English Harbour West $93,054, Gambo Indian Bay Development Assoc Dover $105,861, Gander Bay Hamilton Sound Development Assoc Carmanville $281,065, Girl Friday Ltd St John's $445,898, Glenburnie Water Supply Committee Woody Point $54,000, Greater Lamaline Area Development Assoc Lamaline $54,368, Green Bay Economic Development Springdale $72,393, Green Island Brook Development Assoc Green Island Brook $74,750, Guards Athletic Assoc St John's $102,070, Harbour Grace Recreation Centre Harbour Grace $51,047, Hawkes Bay Development Committee General Delivery Hawkes Bay $84,217, Holy Cross Anglican Church Eastport $63,833, HUB Physically Handicapped St John's $133,314, Humber Valley Assoc for the Mentally Handicapped Corner Brook $80,119, Humber Valley Bay of Islands Mental Health Corner Brook $166,106, Humber Valley Development Assoc Deer Lake $318,251, Humber Valley Pasture Committee Deer Lake $50,000, Indian Band Community Council General Delivery Indian Bay $64,500, John Howard Society of Newfoundland Stephenville $59,627, John Howard Society of Newfoundland St John's $78,856, Joint Apprenticeship and Training St John's $90,138, Kinsmen's Club of Bishops Falls Bishops Falls $100,963, Labrador Chamber of Commerce Wabush $52,863, Labrador Inuit Alcohol and Drug Abuse General Delivery North West River $52,424, Lewisporte Area Development Assoc Lewisporte $362,498, Local Development Committee General Delivery Port Hope Simpson $106,674, Local Service District Committee Little St Lawrence $70,294, Local Service District Committee O'Donnell's $72,000, Local Service District of Barachois Stephenville Crossing $57,771, Local Service District of Deep Bay $59,803, Local Service District of Ship Harbour Port au Port $79,388, Long Harbour Development Assoc Long Harbour $128,916, Lower Trinity South Development Assoc General Delivery Winterton $62,271, Loyal Orange Assoc Bonavista $60,574, M U N Council of the Students Union M U N St John's $70,730, Middle Arm Development Committee General Delivery Middle Arm $52,455, Mount Cashel Boy's Residence St John's $354,068, Musgrave Harbour Fishermen's Committee General Delivery Musgrave Harbour $69,096, Naskapi Montagnais Innu Assoc Sheshatshit $65,095, New Start Foundation St John's $235,923, Newfoundland Historical Society Colonial Building St John's $53,254, Newtown Fishermen's Committee General Delivery Newtown $58,975, Newville Local Service District Newville $65,666, Norman Putt St John's $50,000, North Shore Bay of Islands Corner Brook $73,285, North West River Health Committee North West River $52,967, Northern Travel Inc General Delivery l'Anse au Clair $54,000, Northland Associates Ltd St John's $289,486, O'Regans Regional Pasture Committee Doyles $74,186, Open Hall Fishermen's Committee General Delivery Open Hall $67,500, Parish Building Improvement Renews $50,650, Penguin Area Development Assoc Burgeo $137,854, Placentia Area Development Assoc Jerseyside $176,691, Placentia West Development Assoc Rushoon $88,139, Port au Port Economic Development Assoc Port au Port $372,347, Port Blandford Winter Brook Development Assoc Musgravetown $76,356, Pouch Cove Fishermen's Committee Pouch Cove $65,230, Pride Assoc of Western Newfoundland Corner Brook $168,139, Queen's Cove Development

EMPLOYMENT AND IMMIGRATION—*Continued*

Committee Queen's Cove $50,220, Quidi Vidi Fishermen's Committee St John's $81,817, Quidi Vidi/Rennies River Development Assoc St John's $127,600, Red Indian Lake Development Assoc Buchans $117,057, Reefs Harbour Development Committee Reefs Harbour $51,984, Roman Catholic Parish Hall Long Harbour $88,625, Rushoon Community Council Rushoon $64,816, Rushoon Parish Skill Development Committee Rushoon $75,189, Salmon Assoc of Eastern Newfoundland St John's $186,677, South West Coast Development Assoc Port aux Basques $110,866, Southern Avalon Development Assoc St Shotts $51,347, Southern Shore Arena Assoc Calvert $90,585, Southern Shore Development Assoc Fermeuse $70,840, Southwest Arm Development Assoc Hillview $106,640, St Anne's Parish Steering Committee Fortune Harbour $96,403, St Barbe Development Committee Plum Point $119,902, St Bride's Community Council St Bride's $74,647, St Francis of Assisi Parish Outer Cove $62,960, St John's Assoc for the Mentally Handicapped St John's $219,698, St John's Board of Trade St John's $62,068, St John's Recreational Softball League St John's $128,794, St John's YMCA-YWCA St John's $245,307, St Joseph's Fishermen's Committee St Joseph's $73,291, St Joseph's Parish Council Windsor $68,442, St Mary's Bay Centre Development St Mary's $120,560, St Mary's Bay North Regional Development Colinet $146,343, St Patrick's Church St John's $98,150, St Thomas of Villa Nova Parish Topsail $67,871, Terrenceville Recreation Committee Terrenceville $67,994, Torbay Town Council Torbay $54,100, Town of Belleoram Belleoram $54,085, Town of Botwood Botwood $129,452, Town of Buchans Buchans $174,935, Town of Channel Port aux Basques Port aux Basques $186,205, Town of Conception Bay Manuels $53,275, Town of Dover Dover $57,836, Town of Dunville Dunville $125,962, Town of Durrell Durrell $54,621, Town of Fortune Fortune $56,816, Town of Gander Gander $252,454, Town of Glenwood Glenwood $81,415, Town of Glovertown Glovertown $76,221, Town of Jerseyside Jerseyside $102,299, Town of Joe Batts Arm Joe Batts Arm $61,980, Town of Kippens Kippens $120,046, Town of Labrador City Labrador City $92,182, Town of Lewisporte Lewisporte $89,902, Town of Long Harbour Mount Carmel Long Harbour $82,665, Town of Marystown Marystown $156,287, Town of Mt Moriah Mt Moriah $86,233, Town of Musgrave Harbour Musgrave Harbour $52,682, Town of Pasadena Pasadena $142,394, Town of Placentia Placentia $74,320, Town of Port West Aguathuna $94,941, Town of Roddickton Roddickton $66,860, Town of Springdale Springdale $55,083, Town of St Alban's St Alban's $122,730, Town of St George's St George's $57,655, Town of Stephenville Crossing Stephenville Crossing $91,632, Town of Triton Triton $100,249, Town of Twillingate Twillingate $51,734, Town of Wabana Bell Island $88,496, Town Council of Fortune Fortune $263,167, Town Council of Grand Bank Grand Bank $55,900, Town Council of Harbour Main Harbour Main $71,636, Town Council of Lawn Lawn $96,734, Town Council of Ramea Ramea $63,000, Town Council of Sunnyside Sunnyside $53,735, Town Council of Wabana Bell Island $51,884, Town of Witless Bay Witless Bay $64,402, Trepassey Volunteer Fire Department Trepassey $101,250, Twillingate N W I Change Island Newville $151,645, United Church Trustee Board Elliston $58,500, Upper Island Cove Recreation Committee Upper Island Cove $50,684, Upper Trinity South Regional Development Committee Green's Harbour $172,902, Valiant Orange Lodge Change Islands $58,211, Wabana Boys & Girls Club Bell Island $60,323, Waterville Recreation Committee Clarenville $55,171, White Bay-Central Development Assoc Main Brook $185,082, White Bay North Development Assoc St Anthony $231,567, White Bay South Development Assoc Pollards Point $293,170, William Bailey St John's $57,393;

Nova Scotia Region—

Acadia University Wolfville $105,474, Adult Vocational Training Centre Dartmouth $244,953, Animal Friend Society Halifax $62,655, Annapolis Royal Development Commission Annapolis Royal $61,830, Better Business Bureau Halifax $72,266, Braemore Home Corp Sydney $72,891, Bridgewater Lions Club Bridgewater $253,932, Canadian Assoc for the Mentally Retarded Amherst $64,711, Canadian Assoc for the Mentally Retarded Halifax $55,673, Cape Breton Development Corp Sydney $95,080, Cape Breton District School Board Sydney $89,098, Cape Breton N S 1987 Jeux Canada Games Sydney $340,720, City of Dartmouth Dartmouth $57,053, City of Halifax Halifax $66,371, Cobequid Neighborhood Activity Centre Truro $315,589, Comité Radio communautaire de Clare Clare $74,176, Commercial Safety College Truro $304,974, Control Data Canada Ltd Halifax $93,650, Crossley Karastan Truro $54,218, Dalhousie University Halifax $499,437, Dominion Chair (1985) Ltd Dominion $57,391, Dominion Textile Inc Yarmouth $57,189, E Genereux and Associates Halifax $68,498, Ecum Secum/Moser River Homemakers Inc Ecum Secum $64,915, Eddy Groups Truro $50,908, Eskasoni Band Council Eskasoni $283,506, Family Services of Colchester Truro $57,035, Family and Children Services Kentville $56,231, Family and Children Services Annapolis $65,320, H B Vincent and Associates Halifax $61,131, Halifax Board of Trade Halifax $325,821, Halifax County/Bedford District School Board Halifax $58,934, Halifax County Community Schools Bedford $60,793, Halifax Micmac Native Friendship Centre Halifax $345,210, Hawker Siddeley Canada Ltd Trenton $95,271, Iona Volunteer Fire Department Iona $66,902, Izaak Walton Killam Hospital Halifax $53,445, Industrial Cape Breton Board of Trade Sydney $299,855, Jet Pro Halifax $57,252, Kings Regional Rehabilitation Centre Kentville $82,299, Kiwanis Club of Weymouth Weymouth $53,113, Knights of Columbus Halifax $54,223, Lunenburg County District School Board Bridgewater $50,435, Maritime Fishermen's Union Halifax $54,200, Mental Health NS Halifax $371,261, Membertou Band Council Sydney $69,881, Michelin Tire Ltd New Glasgow $71,941, Minister of Finance Province of Nova Scotia Halifax $26,382,846, Mount Saint Vincent University Halifax $314,854, Municipality of the County of Digby Digby $69,331, Municipality of the County of Halifax Halifax $88,945, National Sea Products Ltd Lunenburg $148,825, Nova Scotia Forestry Assoc Truro $108,072, Nova Scotia Power Corporation Port Hawkesbury $75,760, Nova Scotia Teachers Union Halifax $183,708, Northwood Inc Halifax $71,185, O'Leary and Associates Sydney $318,980, Pictou District School Board Pictou $77,310, Pictou Landing Band Council Pictou $80,479, Promac Systems Halifax $101,545, Sackville Chamber of Commerce Lower Sackville $253,001, Scott Maritimes Ltd New Glasgow $200,000, Sharon MacDougall Halifax $64,546, Shubenacadie Band Council Shubenacadie $147,733, South Central Nova Housing Assoc New Glasgow $71,308, South Shore Tourism Assoc Bridgewater $55,107, St Francis Xavier University Antigonish $100,323, St Joseph's Playground Committee Halifax $60,400, St Mary's University Halifax $100,721, Stora Forest Industries Port Hawkesbury $93,711, TEO Systems Inc Halifax $111,250, Town of New Glasgow New Glasgow $113,771, Town of Trenton Trenton $124,556, Town of Sydney Mines Sydney Mines $54,778, Technical University of Nova Scotia Halifax $76,473, Union of Nova Scotia Indians Sydney $58,463, United Assoc of Plumbers and Pipefitters Halifax $76,341, University College of Cape Breton Sydney $190,020, Université Sainte Anne Digby $282,415, Wagmatcook Band Council Baddeck $75,920, Watershed Area Development Enterprises Dartmouth $155,808, Whycocomagh Band Council Whycocomagh $88,750, Wolfville Area Interchurch Housing Society Wolfville $98,750, Workers' Compensation Board of Nova Scotia Halifax $111,793, Yarmouth Arts Regional Council Yarmouth $53,542, YMCA Halifax $318,793, YWCA Halifax $143,077;

New Brunswick Region—

ACDM Shippagan Inc Shippagan $67,039, A D Rockwork Ltd Saint John $59,427, Activités Jeunesse (1980) Inc Moncton $64,531, Aitken Bicentennial Exhibition Centre Inc Saint John $90,512, Amana House Inc Saint John $69,220, Amulet Consulting Ltd Fredericton $187,645,

EMPLOYMENT AND IMMIGRATION—*Continued*

Assoc Protectrice de Chasse et Pêche Edmundston $53,949, Assoc canadienne pour les déficients Caraquet $143,515, Atlantic Salmon Federation St Andrews $104,137, B Palmer & Associates Moncton $53,007, Bi Capitol Project Inc Saint John $285,891, Big Cove Band Council Big Cove $172,214, Board of School Trustees District #8 Newcastle $68,446, Board of School Trustees District #20 Saint John $67,753, Camp Jeunesse Richelieu Inc Tracadie $58,044, Carleton Victoria Wood Producers Assoc Bristol $69,936, Canadian Railroad Historical Assoc Hillsborough $60,940, Centre de Plein Air de Kedgwick Kedgwick $66,391, Centre Universitaire St-Louis-Maillet Edmundston $63,979, Challenge for Change Inc Saint John $96,171, Chambre de Commerce d'Edmundston Edmundston $173,809, City of Bathurst Bathurst $92,547, City of Campbellton Campbellton $95,323, City of Fredericton Fredericton $178,662, City of Moncton Moncton $152,353, Club Nautique de Cocagne Inc Cocagne $52,683, Club Richelieu Tracadie Inc Tracadie $59,872, Co-op Atlantic Moncton $205,040, Comité Général de la Vallée de Memramcook Saint-Joseph $111,509, Commission d'Aménagement et de Planification de la Péninsule Caraquet $71,382, Compagnie des Jeunes Travailleurs du Nord-Ouest Edmundston $272,994, Connors Brothers Ltd Blacks Harbour $145,528, Conseil Scolaire District #39 Richibucto $88,774, Conseil Scolaire Gerald-Ferguson District #7 Tracadie $109,695, Conseil Scolaire #5 Caraquet $89,232, Coopérative de Montagnes Ltée Grand-Sault $110,007, Dr John McLaughlin Fredericton $59,726, E Généreux & Associates Montcon $111,508, East End Boys & Girls Club Inc Moncton $247,230, Eel Ground Indian Band Newcastle $62,353, Electrical Contractors Assoc Fredericton $57,500, Employment & Training Agency Campbellton $145,900, Fédération des Agriculteurs Edmundston $150,694, Festival by the Sea Saint John $79,357, Fredericton Branch Canadian Assoc for Mentally Retarded Fredericton $126,899, Fredericton YM-YWCA Fredericton $56,817, Fundy Weir Fishermen's Assoc Inc St Andrews $109,692, Galryc Ltd Moncton $81,166, Gants Canada Gloves Ltée Petit Rocher $53,844, Hamilton Carter Fredericton $298,838, Home Support Services Inc St Stephen $50,787, Human Development Council Inc Saint John $420,953, Huntsman Marine Laboratory St Andrews $214,543, Indian Band Planning Fredericton $67,725, Institut de Poterie Bathurst $89,981, International Brotherhood of Electrical Workers Local 2166 Fredericton $51,368, James Meagher Bathurst $99,560, John Howard Community Residential Centre Moncton $307,993, K G C Sportswear Ltd St Quentin $85,780, Kent County Human Services Rexton $54,164, Kent Line Ltd Saint John $164,597, Kingsclear Indian Band Kingsclear $107,954, Kouchibouguac National Park Kouchibouguac $153,031, L'Assoc des Handicapés Physiques de la Péninsule Acadienne Inc Bertrand $57,921, L'Atelier RADO Workshop Inc Edmundston $117,643, Laubach Literacy Saint John $53,597, Le Comité Industriel Campbellton $52,661, Les Entreprises Davinci Inc Edmundston $122,564, Les Planchers Héritage Ltée Kedgwick $80,888, Lincourt Manor Inc St Stephen $71,924, L'Institut de Co-op Bathurst $110,376, Maritime Fishermen's Union/Union des Pêcheurs des Maritimes Shediac $61,824, Maritime Forest Ranger School Fredericton $166,535, McAdam Lions Club McAdam $62,255, Memramcook Institute Moncton $106,316, Minister of Finance Fredericton $16,326,362, Miramichi Foods Ltd Saint John $62,532, Miramichi Pulp & Paper Newcastle $354,069, Miramichi Region Development Corporation Inc Newcastle $341,050, Moncton Employment & Training Services Inc Moncton $50,666, Mount Allison University Sackville $62,574, NB Electric Power Fredericton $99,717, NBIP Forest Products Inc Dalhousie $71,157, NB Tel Company Ltd Saint John $52,326, NB Wildlife Federation Inc Moncton $115,489, Nadeau & Nadeau (1984) Ltée Saint François de Madawaska $72,244, Nancy Reid Moncton $68,513, Nepisiquit Salmon Assoc Bathurst $58,937, New Brunswick Pipe Trades Assoc Fredericton $200,000, New Directions Inc Saint John $61,739, New Lease Inc Saint John $198,584, Newcastle Business Assoc Inc Newcastle $59,894, North Shore Forestry Syndicate Inc Bathurst $134,958, Nurses Assoc of NB Fredericton $145,913, Oromocto Indian Nation Oromocto $59,274, Oromocto Youth Training Project Inc Oromocto $310,387, Paroisse Notre-Dame de Lourdes Atholville $51,770, Prude Inc Saint John $227,759, RMDP Training Trust Moncton $200,000, Radio Péninsule Inc Inkerman $86,715, Red Bank Indian Band Red Bank $117,434, Saint John Shipbuilding Saint John $782,780, Saint John YM-YWCA Saint John $122,119, Saint Mary's Indian Band Fredericton $174,450, Samco Forestry & Ornamentals Tech Serv St Joseph de Madawaska $52,281, Skills Development Saint John $73,211, South East NB Forest Product Marketing Board Shediac $106,241, St Joseph's Hospital Saint John $100,489, St Stephen Development St Stephen $52,073, Student Representative Council (Daycare) Saint John $83,677, The Carleton Memorial Hospital Woodstock $136,760, The Moncton Hospital Moncton $84,653, Tobique Indian Band Perth-Andover $357,308, Town of Riverview Riverview $103,338, Town of St Stephen St Stephen $125,820, Un Pas de l'Avant Inc Bathurst $210,419, Union of New Brunswick Indians Fredericton $59,450, University of New Brunswick Fredericton $100,849, Village de Saint Basile Saint Basile $96,104, Village de Sheila Sheila $120,088, Ville de Caraquet Caraquet $158,123, Ville de Dieppe Dieppe $58,451, Ville de Lameque Lameque $142,472, Ville de Tracadie Tracadie $64,800, Walkers Investigation Moncton $86,497, Woodstock Indian Community Woodstock $67,411, Workers' Compensation Board Saint John $873,500, York Sunbury Charlotte Forest Products Market St Stephen $97,433;

Prince Edward Island Region—

Advanced Medical Charlottetown $75,702, Canadian Mental Health Charlottetown $64,709, Central Prince Forestry Wellington $51,359, Chamber of Commerce Charlottetown $122,646, Chamber of Commerce Summerside $81,310, Charlottetown Area Regional Planning Board Charlottetown $71,939, City of Charlottetown Charlottetown $56,212, Construction Assoc of PEI Charlottetown $286,026, Credit Union of PEI Charlottetown $54,190, Curry Curry & Assoc Charlottetown $88,534, Delcom Consultants Summerside $99,760, Ellis Birt Ltd Sherwood $62,763, Environmental & Structural Design Charlottetown $79,378, E Genereux & Associates Fredericton NB $60,799, Holland College Charlottetown $194,569, Holland College West Prince Elmsdale $85,319, Industrial Commission Baie Acadienne Wellington $92,400, Island Computer Ltd Charlottetown $101,665, John Howard Society Charlottetown $63,263, Kinkora Community Kinkora $65,112, Mann House Corp Charlottetown $50,753, Minegoo Indian Arts & Crafts Charlottetown $75,713, Municipality of North River North River $51,250, Padinox Inc West Royalty $56,023, Prov of PEI Minister of Finance Charlottetown $4,568,566, St Thomas Aquinas Summerside $57,349, Souris Parks & Recreation Souris $55,811, Tannereye Ltd Charlottetown $63,262, Three Rivers Industrial Commission Georgetown $73,374, Town of Borden Borden $144,218, Town of Summerside Summerside $71,653, TIA PEI Charlottetown $309,156, University of PEI Charlottetown $73,904, West Prince Community Advisory Board O'Leary $122,662, Wilmot Community Wilmot $68,511, Women In Need Kensington $66,865, Workers' Compensation Board Charlottetown $222,998;

Quebec Region—

Abitibi Price inc Alma $59,732, Abitibi Price Jonquière $272,585, Action emploi Papineau inc Buckingham $208,500, Action interaction jeunesse Laval $178,595, Action jeneusse Pie IX Longueuil inc Longueuil $63,901, Action travail Denis Riverin Ste-Anne-des-Monts $223,445, Action travail jeunesse des Moulins inc Terrebonne $142,996, Aide et intégration jeunesse au travail Belœil $293,000, Aliments Fidas Ltée Cap Chat $56,678, Alipêche inc Sept-Îles $154,003, Allard et Leblanc inc Québec $62,721, Alliance panaméricaine (ALPA) Montréal $76,161, Amis de la sylviculture du Saguenay inc Chicoutimi $275,090, Amitié chinoise de Montréal Montréal $53,043, Approche sécurisante des polytoxicomanes Montréal-Nord $85,278,

EMPLOYMENT AND IMMIGRATION—*Continued*

Artisans de l'aide incorporée St-Eustache $54,398, Assoc canadienne d'hydrographie du secteur du Québec Québec $1,117,462, Association canadienne pour la santé mentale de l'Outaouais inc Hull $235,652, Assoc coopérative écononomie familiale du Centre de Montréal Montréal $50,508, Assoc coopérative économie familiale du Nord de Montréal Montréal $52,712, Assoc coopérative économie familiale du Sud-Ouest de Montréal Montréal $100,282, Assoc d'aide et intégration des agriculteurs latino Montréal $59,006, Assoc d'échange charité Canada Afrique Montréal $66,612, Assoc de basket-ball jeunesse Rosemont inc Montréal $57,940, Assoc de chasse et pêche nordique Québec $59,533, Assoc des jeunes innovateurs regroupés Rawdon $107,810, Assoc des jeunes progressistes Montréal $75,054, Assoc des handicapés gaspésiens inc Matane $54,933, Assoc des handicapés mentaux du Haut Richelieu Iberville $87,605, Assoc des locataires de Villeray inc Montréal $53,313, Assoc des musiciens artistes canadiens Montréal $52,516, Assoc des myticulteurs madelinois Etang du Nord $153,369, Assoc des parents du centre Joie St-Pie IX inc Laval $54,117, Assoc des pêcheurs côtiers de Rivière au Renard inc Rivière au Renard $128,005, Assoc des pêcheurs côtiers de St-Godefroi St-Godefroi $121,588, Assoc des pêcheurs de l'Anse à Valleau Anse à Valleau $134,353, Assoc des pêcheurs de Lourdes et Blanc Sablon Manicouagan $68,625, Assoc des personnes handicapées de la vallée du Richelieu Belœil $56,776, Assoc des petites et moyennes entreprises (PME) du centre du Québec Québec $50,653, Assoc des pourvoyeurs du Québec Montréal $99,073, Assoc des sports pour les aveugles de Montréal inc Montréal $55,438, Assoc des résidents de la maison Lucie Bruneau Montréal $61,788, Assoc forestière du Saguenay Lac St-Jean Grand Mère $65,296, Assoc gnostique internationale de recherches Montréal $50,258, Assoc loisirs chasse et pêche Franquelin $56,656, Associés Marie-Selek inc Montréal $176,819, Assoc nautique Navire Fantôme New-Carlisle $192,452, Assoc pour la présentation du Lac Magog Deauville $107,322, Assoc québécoise des techniques de l'aménagement cynégétique halieutique Baie Comeau $100,710, Assoc québécoise des techniques de l'eau Montréal $51,598, Assoc provinciale des constructeurs d'habitation du Québec inc Anjou $89,668, Assoc régionale de soccer et football Concordia Montréal $57,940, Assoc techniciens forestiers du Québec Ste-Foy $184,779, Assoc touristique des Laurentides St-Jérôme $99,585, Assoc touristique du Bas St-Laurent inc Rivière-du-Loup $55,512, Atelier d'éducation populaire Montréal $65,248, Atelier de préparation à l'emploi (APE) inc Charlesbourg $272,118, Atelier de travail jeunesse 01 inc Rimouski $286,000, Automatisation industrielle et le transfert de Haute technologie La Pocatière $101,314, Atelier des lettres Montréal $54,071, Atelier 16-17 inc Québec $353,000, Avant-départ Laval $96,757, Banque d'épargne Montréal $87,966, Base de plein air Beauvallon Sabrevois $52,404, Baylin Edward Pierrefonds $51,125, Becteron inc Lévis $54,111, Belle au bois inc Ste Aimé des Lacs $55,687, Belle couture inc St-Ubald $60,246, Bivoie inc Alma $256,861, Bois de l'Est du Québec Matane $61,228, Boîte aux lettres de Longueuil inc Longueuil $57,683, Bombardier inc division du transport en commun La Pocatière $89,616, Bonardelli John Etang du Nord $85,520, Boulot vas Montréal $87,236, Brault Gréco Nicole Verdun $51,946, Bureau de consultation jeunesse inc Montréal $75,294, Cabonara Verdun $67,458, Camions Pierre Thibault inc Pierreville $112,580, Canadair Ltd St-Laurent $82,348, Canadian International Paper Gatineau $101,078, Canadian National Rail St-Laurent $81,700, Canadian Salt Fish Corporation Lourdes de Blanc Sablon $174,005, Canards illimité Canada Québec $109,010, Carrefour multi-ethnique St-Laurent $85,601, Castillons inc Godbout $59,392, Centrale des syndicats démocratiques Montréal $266,253, Centre agro-forestier Pohenegamook inc Pohenegamook $151,470, Centre canadien d'architecture Montréal $62,523, Centre communautaire Boulanges St-Polycarpe $60,622, Centre communautaire des jeunes sans emploi de l'Outaouais inc Gatineau $351,865, Centre communautaire polyvalent de la Métis Mont-Joli $66,597, Centre d'accueil Denis Benjamin Viger Ile Bizard $56,857, Centre d'accueil des Laurentides Ste-Agathe $84,889, Centre d'accueil Lanaudière Repentigny $59,838, Centre d'accueil Shawinigan Sud inc Shawinigan Sud $75,746, Centre d'accueil St-Joseph de Joliette Joliette $54,513, Centre d'adaptation de la main-d'œuvre aérospatiale au Québec (C A M A Q) Montréal $125,000, Centre d'aide aux adolescents Le Pont incorporé St-Luc $52,445, Centre d'aide aux victimes d'agression Trois-Rivières $58,069, Centre d'aiguillage de l'Estrie inc Sherbrooke $346,000, Centre d'alphabétisation Villeray Montréal $59,671, Centre d'enseignement et de recherche en forêt Ste-Foy $58,475, Centre d'enseignement et recherche de Ste-Foy inc Ste-Foy $111,120, Centre d'orientation en couture enr Anjou $56,154, Centre de formation option-travail Ste-Foy Ste-Foy $187,500, Centre de la femme Rond-Point de la Maurice Trois-Rivières $328,000, Centre de la montagne inc Montréal $87,977, Centre de référence pour les jeunes Thetford Mines $74,044, Centre de recherches appliquées pour ordinateur Montréal $600,583, Centre de sylvichimie de l'Outaouais Gatineau $70,248, Centre de travail les audacieuses inc Montréal $61,461, Centre de tir Elan Laval Laval $70,334, Centre des femmes de Rivière-des-Prairies Montréal $58,163, Centre des femmes du plateau Mont-Royal Montréal $64,579, Centre des services communautaires et culturels Repentigny $55,138, Centre Emersion Baie-Comeau $311,700, Centre hospitalier Baie-des-Chaleurs Maria $60,549, Centre hospitalier de Saint-Laurent Saint-Laurent $257,813, Centre hospitalier St-Joseph de Trois-Rivières Trois-Rivières $81,188, Centre international d'art contemporain Montréal Montréal $231,534, Centre international de documentation et information haïtienne Montréal $69,947, Centre Lanaudière d'emploi pour femmes Joliette $240,000, Centre de recyclage et d'employabilité de la main-d'œuvre de l'Estrie Sherbrooke $264,000, Centre objectif travail de l'Estrie Sherbrooke $341,611, Centre sportif de l'Est inc Montréal $54,652, Centre ressources jeunesse Rouyn-Noranda $220,000, Cercle Joseph-Octave Dion Chambly $63,349, Chambre de commerce de la Rive-Sud Longueuil $77,410, Chambre de commerce de Lévis Lévis $1,415,721, Chambre de commerce de Mont-Laurier Mont-Laurier $175,504, Chambre de commerce de Murdochville Murdochville $67,479, Chambre de commerce de Rimouski Rimouski $66,373, Chambre de commerce de Salaberry Valleyfield $216,685, Chambre de commerce développement de St-Paul inc St-Paul-de-Montmagny $314,508, Chambre de commerce senior de St-Raymond St-Raymond $69,167, Chiffonniers des aboiteaux inc St-Pascal $67,020, Ciment Québec inc Portneuf $93,512, Ciment Roy inc La Durontaye $129,003, Ciment St-Laurent Québec $113,761, Clinique d'architecture de Québec Québec $69,193, Club de golf Bellechasse inc St-Damien $76,824, Club de golf de l'Islet Sud St-Pamphile St-Pamphile $74,517, Club d'observateur des oiseaux de Marie-Victorin inc Montréal-Québec $50,702, Club de recherche d'emploi Montréal Centre-ville Montréal $318,500, Club de recherche d'emploi des Laurentides St-Jérôme $246,000, Club de recherche d'emploi de Montréal-Ouest Montréal $188,000, Club de recherche d'emploi de Sherbrooke Sherbrooke $102,000, Club de recherche d'emploi de l'Est St-Léonard $202,000, Club de recherche d'emploi de Thetford Mines Thetford Mines $196,000, Coffre incorporé St-Jean-sur-Richelieu $327,709, Collectif formation travail Kamouraska-Rivière-du-Loup-Témiscouata-Basques (KRTB) St-Cyprien $264,879, Comité aménagement exploitation plage St-Étienne Chicoutimi $69,504, Comité de la condition féminine du Témiscaming Ville Marie $51,621, Comité de Villebois Val Paradis et Beaucanton Québec $60,912, Comité défense des droits usagers LaSalle $64,486, Comité des loisirs de Coteau du Lac inc Coteau du Lac $69,243, Comité organisation de la finale des jeux du Québec St-Jérôme $60,661, Comité organisation de la finale des jeux du Québec de Val d'Or Val d'Or $86,599, Comité sida aide Montréal Montréal $51,910, Commission scolaire de St-Jérôme St-Jérôme $58,157, Commission scolaire du Cap-de-la-Madeleine Cap-de-la-Madeleine $59,353, Commission scolaire Normandin St-Tite $72,351, Communauté économique régionale de Chapais et Chibougamau Chibougamau $86,872, Communauté urbaine de Montréal Montréal $50,230, Compagnie de théâtre Trouvarin inc Laval $53,813, Compagnie des jeunes travailleurs de Chicoutimi inc

EMPLOYMENT AND IMMIGRATION—*Continued*

Chicoutimi $377,295, Compagnie minière Québec-Cartier Port Cartier $541,184, Confection Branka inc St-Alfred $50,007, Confection Merlin Armach $100,274, Confédération des syndicats nationaux (C S N) Montréal $78,630, Conseil de bande de Meringan Meringan $77,309, Conseil de bande de Natashquan Natashquan $66,827, Conseil de développement de la Haute-Mauricie La Tuque $72,072, Conseil de la Nation Huronne Village des Hurons $66,763, Conseil de promotion économique de la rive Bécancour $53,649, Conseil des Montagnais du Lac St-Jean Pointe Bleue $78,572, Conseil des Montagnais Uashat et Maliotenan Manicouagan $51,786, Conseil Obedjunan Obedjunan $63,852, Conseil de l'âge d'or région de Laval Laval $72,938, Coopérative forestière de Girardville Girardville $91,620, Coopérative forestière de la Haute Côte Nord Grandes Bergeronnes $108,144, Coopérative forestière de Portneuf St Raymond $160,447, Coopérative forestière de Laterrière Laterrière $66,673, Coopérative forestière de Ste-Rose du Nord de Laval St-Rose du Nord $62,010, Coopérative forestière des Hautes-Laurentiennes Mont-Laurier $58,341, Corp de développement de Guyennes Guyennes $85,079, Corp de formation et de développement en explorations minières Rouyn-Noranda $116,000, Corp de l'aménagement de la rivière l'Assomption Joliette $66,544, Corp développement des Tourbières-Norbec Port Cartier $160,600, Corp du 150^{e} anniversaire du premier chemin St-Jean-sur-Richelieu $79,048, Corp du centre d'art de Lévis inc Lévis $62,452, Corp habitat de Verdun Verdun $64,285, Corp municipale de St-Pacôme St-Pacôme $56,194, Corp municipale de Vanier Vanier $123,091, Corp municipale du Lac St-Charles Lac St-Charles $55,369, Corp pour la mise en valeur Montmagny $65,070, Corp pour le développement de l'Île Quentin Trois-Rivières $81,259, Création des enfants Montréal $100,195, CRIEE Groupe de communications Centre-sud Montréal $54,306, Devise création et communication inc Sept-Îles $50,051, Développement touristique Beauport Ste-Anne-de-Beaupré $135,613, Division forestière de St-Maurice La Tuque $215,550, District Bedford Corp for Community Development Cowansville $105,839, Dominion textiles inc Drummondville $231,236, Dominion textiles "Tissage" Magog $53,955, Domtar Windsor $620,240, Domtar inc Montréal $903,641, Donohue inc Charlevoix $453,109, Doyon Carol Vallée Jonction $50,899, Eastern Township School Board Lennoxville $68,000, Econo-pneu inc Lévis $55,904, Editions communiqu'elles Montréal $51,558, Electronique industries ltée St-Laurent $53,932, Elles du Nord St-Jérôme $160,475, Emile Généreux et associés ltée Hull $641,736, Emploi Beauce-jeunesse inc St-Georges $188,472, Epoc Montréal Inc Montréal $990,775, Extermination transmétropole Dorval $64,291, Evenements bizebodé inc Montréal $52,039, Fédération de l'union protectrice des automobilistes de la Gaspésie New Richmond $496,862, Fédération développement aménagement Lac Maison de Pierre Ascension $54,687, Ferme Carnaval inc St-Léonard $75,631, Fêtes populaires de Matane inc Matane $59,746, Folies Fraîches Montréal $65,573, Fondation de l'hôpital Fleury Montréal $117,913, Fondation du Cégep de Trois-Rivières Trois-Rivières $85,877, Fondation emploi jeunesse Québec inc Longueuil $107,778, Fondation Lucie Bruneau Montréal $87,299, Fondation Roger Talbot inc Granby $132,237, Forgauroc inc Beaucanton $177,638, Front d'action populaire en réaménagement urbain Montréal $79,880, Garderie des petites fleurs Montréal $54,958, Général Motors du Canada Ltée Boisbriand $107,614, Générale Electrique Bromont $162,423, Génération travail YMCA de Montréal Montréal $154,410, Genpak East Angus $80,888, Gestion et service de Laval enregistré Laval $64,935, Gestion jeunesse inc Québec $214,179, Groupe action Groulx inc Ste-Thérèse $208,960, Groupe Admari inc Québec $86,318, Groupe assoc des personnes handicapées de la Rive-Sud Longueuil $52,646, Groupe d'action civique de St-Patrice inc St-Patrice de Beaurivage $90,865, Groupe d'action développement économique et culturel Lourdes de Blanc Sablon $57,261, Groupe information travail Montréal $240,000, Groupement agro-forestier de la Restigouche Ascension de la Matapédia $73,546, Groupement agro-forestier Lotbinière Mégantic Ste-Agathe Lotbinière $177,407, Groupement économique de Beauce Centre inc St-Joseph $65,882, Groupement forestier agricole de la vallée St-Alfred $116,701, Groupement forestier de l'Islet inc St-Jean Port Joli $126,890, Groupement forestier de Montmagny inc St-Jean Port Joli $84,648, Groupement forestier de Nicolet Yamaska inc Ste Gertrude $78,012, Groupement forestier du Haut St-Maurice inc La Tuque $79,047, Habitation populaire de St-Michel St-Léonard $52,629, Habitation populaire Desjardins de Montréal du Québec Montréal $52,773, Hôpital des Monts Ste-Anne-des-Monts $53,721, Hôpital Rivières-des-Prairies Montréal $124,901, Houle Bernard & Fils inc Montréal $61,894, Human Social Fondation inc Westmount $94,228, Hydro-Québec LG-3 Baie-James $60,912, Image 2 information Montréal $86,383, Impulsion travail Montréal-Nord $220,000, Industrie C-Mac inc Sherbrooke $149,294, Industrie céramique Maple Leaf 1967 ltée St-Laurent $68,143, Industries Tréfil inc St Hubert $59,414, Industrie Trou inc St-Pamphile $125,340, Immo-Centre Québec Boucherville $87,150, Institut Contrôle-Data Montréal $419,549, Institut Grâce Montréal $92,115, Intégration jeunesse 15-24 Montréal $717,602, Integrated Office Services inc Montréal $56,216, Jeunes virtuoses de Montréal Inc Montréal $187,480, Jeunesse inc Huntingdon $205,000, Jeunesse inc St-Georges Ouest $53,935, Journal liaison St-Louis Montréal $51,613, Kativik Regional Government Kuujjuaq $279,887, Kruger inc Montréal $131,179, Laboratoire Mag Canada ltée Québec $53,066, Ligue des droits et libertés Montréal $73,887, Ligue des femmes du Québec Montréal $64,245, Logement Pointe St-Charles Montréal $59,183, Logimer inc Québec $62,020, Loisirs St-Maurice St-Maurice de Echaurie $142,238, Maghemite inc Port Cartier $99,943, Maillage La Pocatière $63,642, Maison de Siloe Ste-Thérèse $72,300, Maison des jeunes "Au coin de la rue" Montréal $66,098, Maison des jeunes "Le Dôme" inc St-Jean-sur-Richelieu $59,774, Maison industries commerce tourisme Rive-Sud Longueuil $92,787, Maison le coin des jeunes inc Sept-Îles $66,279, Maranda et Labrecque Ltée Québec $76,516, Medias-Electronifique Robert Desvignes Montréal $203,880, Menard Monsieur Serge Dorval $58,808, Mine Noranda inc Rouyn Noranda $58,297, Mine Selbaie Joutel $86,117, Mines Segma ltée Val d'Or $77,350, Mistassini boulevard Courval Mistassini $61,160, Mohawk Council of Akwesasme Cornwall Ont $350,773, Mohawk Council of Kahnawake Kahnawake $266,530, Mouvement des jeunes au travail de la municipalité régionale du comté des Deux Montagnes St Eustache $260,000, Multi-Femmes inc Montréal $50,583, Munic-Levage inc Laval $63,026, Municipalité de Plaisance Plaisance $56,693, Municipalité de St-Faustin St-Faustin $147,711, Municipalité Ste-Marguerite du Lac Masson Lac Masson $111,435, Municipalité régionale du comté d'Autray Berthierville $63,034, Municipalité régionale du comté de Beauce St Georges $53,758, Municipalité régionale du comté de Bécancour Gentilly $74,964, Municipalité régionale du comté de Bellechasse St-Lazare $56,843, Municipalité régionale du comté de Francheville St Ambroise de Kildan $80,788, Municipalité régionale du comté de Mekinac St-Tite $82,909, Municipalité régionale du comté de Kamouraska St-Pascal $52,236, Musée régional de Vaudreuil-Soulanges Vaudreuil $62,358, Nardeux Canada Matane $93,377, National Council of YMCA's of Canada Montréal $100,966, National Lead Chem Canada inc Varennes $168,959, Nationair Canada Mirabel $78,791, Nettoyeurs et teintures de fourrures Laval $50,099, Nouvelle expression Montréal $52,721, Nara Mavaldi Anjou $62,708, Normick Perron inc LaSarre $177,170, Nustshimium Atessen Sept-Îles $274,000, Nutri-centre Médina Côte St-Luc $60,000, Office des producteurs de bois de la région de Québec Québec $136,360, Office des producteurs de bois de la région de la Pocatière St Jean Port Joli $54,306, Office développement tourisme et congrès Chomedey $101,441, Office producteurs de bois région La Pocatière La Pocatière $53,388, Oka Band Council Oka $61,411, Opportunité 85 Calonara Verdun $56,584, Options non traditionnelles Longueuil $296,000, Orchestre symphonique de Québec Québec $58,214, Orientation jeunesse des Basses Laurentides Ste Thérèse $78,884, Orientation travail inc Québec $258,000, Outils coupants International Beebe $79,797, Oxy-jeunes inc Montréal $120,379, Papeterie Reed ltée Québec $78,109, Papiers

EMPLOYMENT AND IMMIGRATION—*Continued*

fins Domtar Windsor $106,905, Papier journal Domtar Dolbeau $138,028, Paroisse de St-Adelphe St-Adelphe $51,651, Parrainage civique de l'Estrie Mansonville $203,783, Parrainage civique de la banlieue ouest de Montréal Pointe-Claire $58,681, Passage travail Rive-Sud Lévis $235,000, Passage Yamaska Cowansville $210,000, Pinkerton's du Québec ltée Montréal $59,984, Poirier Bourassa inc Vaudreuil $173,222, Pollock David/Nancy Armstrong Montréal $74,653, Pontiac County Forest Product Producers Shawville $190,797, Port-Alfred Club inc La Baie $60,228, Production Louise Grenier ltée Montréal $320,331, Productions Tel-Art ltée Montréal $55,084, Produits forestiers Domtar Dolbeau $50,665, Programme d'organisation au travail inc Outremont $345,248, Programme de portage relatif à la dépendance de la drogue inc Montréal $135,370, Projet changement Montréal $51,199, Projet de loisirs '80 inc Montréal $52,690, Projet opportunité Huntingdon $85,589, Publications aéroscope inc Montréal $55,627, Publications Omest inc Rivière-du-Loup $81,177, Puce communautaire Montréal inc Montréal $169,849, Radio communautaire de la Rive-Sud inc Longueuil $74,049, Radio communautaire de l'Estrie Sherbrooke $88,079, Radio communautaire de l'est inc Montréal $62,217, Recherche développement robotique Roy inc Baie d'Urfé $60,909, Régie intermunicipale parc régional St-Timothée St-Timothée $50,242, Régie intermunicipale Rivière Ste-Marguerite Sacré-Cœur $93,068, Regroupement des jeunes de Lourdes et Blanc Sablon Lourdes de Blanc Sablon $52,595, Réhabilitation de Beauce inc Vallée Jonction $60,226, Relance ateliers de réadaptation au travail inc Hull $302,000, Résidence des Pellerins inc Rivière du Loup $69,131, Résidence Emmanuel Grégoire inc Montréal $135,738, Restaurant Frigault Grande Vallée $84,019, Restigouche Band Council Restigouche $142,309, Resto Stop Montréal $76,422, Revue zone libre Montréal $92,624, River Desert Band Maniwaki $149,562, Rond Point 16-18 inc Montréal-Nord $280,111, Saurev Sillery $100,751, Santé micro-corporation Canada ltée Montréal $300,000, Schok béton Québec inc St-Eustache $57,398, Scieries Saguenay ltée La Baie $68,542, Service d'aide à l'emploi de l'est inc Montréal $292,832, Service d'aide au consommateur Shawinigan $81,979, Service humanitaire canin Laval $58,569, Service travail jeunesse inc Arthabaska $345,000, Sevec Ottawa Ont $238,694, Shawbridge Youth Center Montréal $124,875, Sheffrin's Hides & Skins Ltd Varennes $61,609, Shell Canada Ltée Montréal-Est $50,000, Shermag inc Sherbrooke $63,815, Soccrent Saguenay/Lac St-Jean $60,000, Soc canadienne de protection des animaux Montréal $181,468, Soc Chapichau inc Montréal $102,630, Soc d'aménagement de l'Estrie St-Malo $389,602, Soc d'aménagement de la Haute Côte-Nord Grandes Bergeronnes $64,751, Soc d'aménagement des Ressources Rivière Métis Ste-Flavie $119,538, Soc d'expansion économique de Portneuf St-Raymond $68,079, Soc d'exploitation des ressources de la Haute-Mauricie La Tuque $70,508, Soc de conservation et recherches d'Île Berthier Ste-Geneviève de Berthier $155,997, Soc de gestion St-Étienne Chicoutimi $61,990, Soc développement ressources de St-Éloi St-Éloi $55,273, Soc économique régionale l'Amiante Thetford Mines $52,687, Soc Tor-Syl Barraute $51,091, Soc Forestière du Témiscaming Témiscaming $109,962, Soc historique Côte-Nord Baie-Comeau $71,041, Soc sylvicole Arthabaska Drummond inc Victoriaville $83,772, Soc sylvicole de Chambord Chambord $136,575, Soc sylvicole de Mistassini ltée Delisle $427,160, Soc sylvicole de la Haute-Gatineeau ltée Maniwaki $133,615, Soref Côte Nord inc Port Cartier $195,031, Sprint Trois-Rivières inc Trois-Rivières $225,000, Station de ski la Valinouet inc Jonquière $68,587, St Lawrence Valley Natural History Soc Ste-Anne-de-Bellevue $80,450, Sucre Lantic Montréal $78,657, Syndicats des producteurs de bois de la Gaspésie Bonaventure $68,825, Syndicats des producteurs de bois de la région de Longueuil Longueuil $203,783, Syndicats des producteurs de bois de la région des Laurentides Masson $214,982, Syndicats des producteurs de bois des Laurentides Masson $241,361, Syndicats spécialisés des producteurs de bois New-Richmond $346,219, Système graphique inc Hull $98,530, Table de concertation intervenant jeunesse Thetford Mines $58,910, Téo Systems inc St-Laurent $310,227, Théâtre les dix neuf roses Montréal $78,398, Tie communications inc Sherbrooke $68,255, Tissage Magog Magog $55,255, Transition "Elle" inc St Romuald $244,585, Travail non traditionnel Montréal $329,657, Travailleurs potentiels du Saguenay Jonquière $372,762, Traversée internationale du Lac St-Jean inc Roberval $55,906, Tremplin travail vallée de la Matapédia inc Amqui $232,309, Union des producteurs agricoles Longueuil $98,341, Université Laval Ste Foy $167,088, Université de Sherbrooke Sherbrooke $94,290, Université du Québec à Montréal Montréal $119,580, Université du Québec à Montréal Montréal $126,743, Université du Québec à Trois-Rivières Trois-Rivières $91,669, Valon Inc St-Laurent $156,164, Ville d'Aylmer Aylmer $56,446, Ville de Beauport Beauport $75,853, Ville de Brossard Brossard $104,452, Ville de Clermont Clermont $55,460, Ville de Deux-Montagnes Deux-Montagnes $221,817, Ville de Hampstead Hampstead $60,078, Ville de Jonquière Jonquière $79,200, Ville de Le Gardeur Le Gardeur $52,782, Ville de Lévis Lévis $58,776, Ville de Maniwaki Maniwaki $60,744, Ville de Québec Québec $77,325, Ville de Québec Québec $84,262, Ville de Shawinigan Shawinigan $58,294, Ville de Shawinigan-Sud St-Maurice $53,933, Ville de Schefferville Schefferville $74,391, Ville de Sillery Sillery $94,514, Ville de St-Bruno de Montarville St-Bruno de Montarville $55,815, Ville de Tracy Tracy $69,496, Ville du Cap-de-la-Madeleine Cap-de-la-Madeleine $72,054, YMCA de Montréal Montréal $330,000, YMCA de Québec Québec $71,689, Youth Horizons Foundations Westmount $56,772, Zinc électrolytique du Canada Valleyfield $204,141;

Ontario Region—

A Towing Toronto $78,559, Absolute Pallet and Crate Niagara Falls $327,947, Access Community Services Inc Port Hope $55,872, ACFO Windsor $98,576, ACFO de l'Estrie Cornwall $81,881, ACFO Régional du Grand-Nord Inc Hearst $57,327, Acord Inc Rockland $51,275, Ad Hoc Lawyer's Committee Toronto $55,200, Ajax-Whitby Public Library Network Ajax $242,378, Albany Free Traders New Osnabourg $51,930, Alcohol Counsellor Training Brantford $80,798, Aldeville Trading Post Craft Co-op Inc Warkworth $151,678, Aldeville Trading Post Craft Co-op Inc Hastings $164,725, Algoma Fish and Recreation Assoc Ltd Thessalon $393,672, Algoma and Steel Corp Sault Ste Marie $63,560, Algonquin Golden Lake Band Golden Lake $329,142, Alive Canada Windsor $54,317, Alliston & District Assoc for Mentally Retarded Alliston $136,045, Almaguin Nippissing Travel Assoc Inc North Bay $106,673, Alternative Computer Training for the Disabled Toronto $449,629, American Motors Corp Brampton $271,944, Amertek Inc Woodstock $137,786, Anigawnczig Institute Perterborough $54,401, API Ecole Corpus Christie Notre Dame Oshawa $92,215, Arbor Theatre Peterborough $58,732, Arnold Manufacturing Windsor $141,104, ARP Track Production Stoney Creek $57,122, Arthritis Windsor $62,400, Arts & Culture Timmins $106,999, Assoc Canadienne Française Hamilton $176,135, Assoc for Developing Employ Opportunities Akikokan $70,406, At your Service Food Services Training Projects Ottawa $364,096, Atach Precision St Catharines $53,552, Atikokan Friendship Centre Atikokan $77,110, Au Chateau Home for the Aged Sturgeon Falls $86,250, Ausable Bayfield Conservation Authority Ausable Bayfield $125,059, Baggot's Brass Beds Ltd St Catharines $60,063, Barnes Security Services Ltd Concord $172,079, Barrie & District United Way Barrie $101,312, Baseline Pre School Ltd Maidstone $67,519, Batchewana Indian Band Rankin Reserve $112,182, BDM Co-operative Warehouse Ltd Ottawa $220,869, Bearskin Lake Band Bearskin Lake Reserve $104,348, Beausoleil Band Council Christian Island $60,987, Belleville Family YMCA Belleville $50,875, Belleville Tree Services Napanee $76,828, Big Grassy Indian Band Big Grassy Reserve $217,568, Big Trout Lake Band Big Trout Lake $511,444, Black Business & Professional Assoc Toronto $77,411, Boilermakers Education & Training Fund Toronto $53,395, Boys' & Girls' Club Toronto $196,079, Brant Computer Services Ltd Burlington $67,235, Brant County Roman Catholic Separate

EMPLOYMENT AND IMMIGRATION—*Continued*

Private School Board Brantford $96,424, Briarmeer Pipes Ltd Brockville $50,572, Bricklayers & Allied Craftsman Brantford $424,302, Brinkmen & Assoc Reforestation Ltd Surnaby $90,803, Brock University St Catharines $137,795, Bruin Engineered Parts Inc Midland $53,260, Bulimia Anorexia Nervosa Assoc Windsor $62,347, Burlington Engineering Ltd Burlington $64,393, Burwash Native People's Project Burwash $109,684, Butler Metals Cambridge $113,580, Byck Ted and Panott Haileybury $151,773, Bytown Fine Bridge Ottawa $119,870, C & A Waterbeds Wallaceburg $67,520, Calabogie Peaks 1983 Inc Calabogie Peaks $50,323, Cambridge College of Applied Arts Sudbury $55,208, Camp Summerland Orillia $161,832, CAN CAR Thunder Bay $178,764, Canadian African Newcomer Aid Centre Toronto $135,474, Canadian Artist Representation Ontario Toronto $80,255, Canadian Centre for Advanced Film Studies Toronto $200,000, Canadian Co-ordinating Council Defence Ottawa $53,622, Canadian Council for Native Business Toronto $215,285, Canadian Diabetes Assoc Ont London $113,802, Canadian Foundation for the Caribbean Develop Ottawa $63,143, Canadian Gen Tower Training Trust Fund Cambridge $284,959, Canadian Guide Dogs for the Blind Gloucester $64,533, Canadian Horticultural Council Toronto $113,566, Canadian Institute of Forestry Chalk River $148,062, Canadian Mental Health Assoc Brampton $305,113, Canadian National Institute for the Blind Belleville $93,443, Canadian Opera Company Toronto $94,811, Canadian Red Cross Society Mississauga $112,124, Canadian Steels Trade Toronto $53,000, Canadian Warplane Heritage Museum Inc Mount Hope $165,533, Canadian Youth Self Help London $262,692, Canadore College of Applied Arts & Tech North Bay $307,754, Carleton University Ottawa $175,458, Carlington Community Resource Centre Ottawa $231,559, Carpenters Local 27 Toronto $145,384, Case Ind Education Council Kingston $116,850, Cassellholme Home for the Aged North Bay $61,821, Cat Lake Band Cat Lake $55,365, Cataraqui Region Conservation Authority Kingston $60,833, Catfish Creek Conservation Authority Catfish Creek $109,015, Catholic Youth Organization Toronto $62,953, Gawthra Square Cafe Toronto $68,688, Centennial College Scarborough $205,813, Central Airway Corp Kingston $51,217, Central Canada Grocers Inc Brampton $71,729, Centre culturel St Cyr Essex County $116,317, Centre culturel La Ronda Inc Timmins $286,681, Centre d'accès pour femmes de l'Est ontarien Ottawa $327,011, Centre d'Activités françaises Penetanguishene $129,463, Centre de services aux entreprises Hawkesbury $194,197, Centre for Advancement In Work & Living Toronto $418,311, Centre franco-ontarien de ressources Ottawa $102,246, Champion Road Machinery Ltd Gooderich $2,515,338, Chapleau Area Bands Chapleau $167,678, Chatham Chamber of Commerce Chatham $140,572, Chatham Health Care Chatham $104,741, Chatham-Kent Women's Centre Inc Chatham $54,263, Chatham Plastic Finishing Chatham $65,188, Chatham Small Business Support Corp Chatham $344,516, Chedoke McMaster Hospital Hamilton $142,997, Children's Aid Society Toronto $238,895, Chippewas of Kettle and Stoney Point Kettle Point Reserve $132,368, Chippewas of the Thames First Nation Chippewas of the Thames Reserve $55,306, Chrysler Canada Windsor $51,942, Citizens Action Group Hamilton $86,540, City of Chatham Chatham $235,514, City of Sault Ste Marie Sault Ste Marie $140,746, C L Polk Forestry Consulting Ltd Admaston Township $87,996, Clinton Public Hospital Clinton $53,079, Cn-I-MIS Community Services Inc Couchiching Reserve $62,973, Coftm/Centre francophone Toronto $67,260, Comité de developpement Alfred $80,804, Committee for Skill Development Kenora $228,094, Community Resource Services of Halton Burlington $57,241, Community Services Centre Ottawa $66,064, Compu-Aide Blind River $53,424, Confederation College of Applied Arts & Tech Thunder Bay $58,787, Conna Moro and Donna Champagne Windsor $148,595, Conseil des organismes Francophones Toronto $61,346, Continental Canada Inc Toronto $235,961, Convexco Ltd Pickering/Ajax $102,736, Co-operative Housing Federative Hamilton $78,558, Coopers & Lybrand Co Ottawa $141,822, Corp of the City of Burlington Burlington $304,837, Corp of the Township of Spanish River Township of Spanish $69,528, Corp of the City of Sault Ste Marie Sault Ste Marie $400,432, Corp of the City of Thunder Bay Thunder Bay $83,657, Corp of the City of Windsor Windsor $93,808, Corp of the County of Lambton St Thomas $177,325, Corp of the County of Oxford Woodstock $60,713, Corp of the Town of Dunnville Dunnville $90,552, Corp of the Township of Hawkesbury Hawkesbury $55,460, Council on Continuing Education Brantford $61,115, County of Huron Goderich $69,990, County of Northumberland Roseneath $284,525, County of Renfrew Renfrew $101,488, County of Victoria Lindsay $81,725, Course for Orientation and Preparation Windsor $408,957, Creations Unlimited Hamilton $89,174, Credit Valley Conservation Authority Meadowvale $54,413, Cross Cultural Communication Centre Toronto $84,241, Curve Lake Band Curve Lake $297,341, Cyanamid Canada Inc Toronto $75,531, Data Business Forms Brampton $54,242, Dancer Transition Centre Toronto $219,368, Designer Classics Carpet Manufacturing Ltd Waterloo $52,664, Direct Group Inc Weston $76,509, Direction Jeunesse Ottawa $66,055, Doherty & Doherty Professional Services Inc Sault Ste Marie $56,773, Dokis Indian Band #9 Dokis Indian Reserve $139,037, Domtar Fine Papers Malton $111,260, Dorion's Valu Mart Manitouwadge $54,547, Dougherty Allamberg $55,361, Dryden Forest Improvement Dryden $125,058, Dryden Native Friendship Centre Dryden $111,514, Dundas Art and Craft Assoc Dundas $60,890, Dundas Public Library Dundas $105,281, Dupont Canada Inc Toronto $143,390, Durham Community Industrial Training Durham $84,258, Durham House Child & Family Centre Oshawa $103,258, Eagle Lake Band #27 Eagle River $180,049, East Algoma Community Industrial Training Elliott Lake $73,505, East Algoma Small Business Develop Sault Ste Marie $280,359, East Metro Community Industrial Training Toronto $98,945, Economic Develop Corp Sault Ste Marie $81,840, Edmison House Peterborough $68,497, Education/Design/Preparation Hamilton $50,993, Elgin County St Thomas $74,812, Elgin Local Employ and Assistance Corp St Thomas $170,248, Elgin Sewing Circle St Thomas $710,933, Elizabeth Fry Society of Toronto $78,232, Energy Pathways Inc Ottawa $499,622, Entrepreneurship Inst of Canada Waterloo $199,000, Espanola Youth Council Espanola $325,397, Essex County Library Essex County $62,028, Essex Manufacturing Co Windsor $100,323, Essex County RCSS Board St Mary's Maidstone $112,489, Essex County Roman Catholic Separate School Board Emeryville $129,362, Essex Region Conservation Authority Essex County $293,877, Esso Petro Sarnia $114,354, Etobicoke Board of Education Etobicoke $58,962, Everglade Marina & Resort Pefferlaw $81,980, F Pingue Construction Co Ltd Niagara Falls $115,265, Family & Children Services Midhurst $81,203, Fanshawe College Tillsonburg $58,915, Ferlandi Builders Incorp Marathon $103,160, Festival franco-ontarien Ottawa $60,203, Fib Pak Division of Bulk Lift Ltd Haskesbury $69,930, Fibre Optics Technicians Training Toronto $76,847, Flemington Neighbourhood Services Toronto $65,701, Foam Rite Tube St Thomas $50,959, Forest Renewal Whitefish Bay $116,799, Forestry Management Training Program Lambton $106,566, Form Rite London $52,902, Fort Erie Native Friendship Centre Fort Erie $81,497, Fort Frances Rainy River Board of Education Fort Frances $89,707, Foundation for International Training for 3rd Toronto $69,800, Four Winds Metis and Non-Status Indian Assoc Iron Bridge $60,264, Fraster Inc Thorold $77,207, Friends of Muskoka Pioneer Village Huntsville $50,730, Friends of Academie Ste Cecile Windsor $231,499, Frontenac County Board of Education Kingston $167,068, Frontenac Lennox And Addington RCSS Kingston $54,271, Frontiers Foundation Inc Toronto $122,087, Future Creatives Hamilton $101,297, Garlock of Canada Ltd Etobicoke $83,866, Ganett Canada Rexdale $54,439, Gauthier—Smith Forestry Services Petawawa $103,507, Gekayden Information & Communication Thunder Bay $74,436, Geneva Park YMCA Conference Orillia $53,860, George Brown College Foundation Inc Toronto $427,003, Georgian Bay Lumber Ltd Lafontane $63,810, Georgian Triangle Economic Development Georgian Triangle

EMPLOYMENT AND IMMIGRATION—*Continued*

$130,874, Georgian Assoc For Business Sutton $313,632, Glencoe Meat Products Ltd Burlington $98,709, Good Neighbour Salvage Assoc Sudbury $200,544, Grand River Conservation Authority Cambridge $688,258, Grassy Narrows Band #21 Grassy Narrows Reserve $156,307, Great Lakes Forest Thunder Bay $65,088, Great Northern Apparel Inc Cornwall $193,262, Greater Niagara General Hospital Niagara Falls $78,960, Grey Bruce Owen Sound $56,260, Grey Bruce Tourist Assoc Springton $84,510, Grey Sable Conservation Authority Bruce & Grey County $66,418, Gullwing Forestry Ltd Dryden $50,089, Haliburton Develop Corp Haliburton County $415,605, Haliburton Highlands Hospitality Training Haliburton $58,848, Halton Board of Education Hamilton $623,237, Halton Region Conservation Authority Burlington $244,543, Halton & Peel Inc CITC Halton Region $152,103, Halton Work Program Halton Region $54,986, Hamilton Civic Hospital Hamilton $53,550, Hamilton East Kiwanis Non-Profit Homes Inc Hamilton $240,496, Hamilton Modular Building Inc Beamsville $93,584, Hamilton Philharmonic Society Hamilton $139,037, Hamilton-Wentworth Third Sector Employ Hamilton $522,347, Hamilton Wentworth CITC Hamilton $842,918, Hamilton West Kiwanis Homes Inc Hamilton $76,861, Handicapped Action Group Thunder Bay $81,002, Hastings County Board of Education Belleville $122,486, Hearing Ear Dogs of Canada Incorp Ancaster $61,794, Henderson Barwick Brockville $83,028, Highlands Hospitality Training Committee Haliburton $292,487, Holdenbank Consulting Ltd Mississauga $61,960, Hôpital Montfort Ottawa $118,387, Hornepayne Board of Education Hornepayne $223,582, Horsemen's Benevolent & Protection Assoc Rexdale $51,260, Hospici Kingston $65,291, Hôtel Dieu Hospital Kingston $65,354, Hotinoshsini Inc Brantford $59,696, Housing Expansion Cape Croker $102,805, Humber College of Applied Arts & Tech Toronto $235,924, Huron County Pioneer Museum Goderich $147,486, Husky Injection Bolton $133,636, INCO Ltd Sudbury $154,859, Indian Friendship Centre Sault Ste Marie $107,331, Industrial Training Centre for Women Sudbury $440,898, Interbrake Foods Ltd London $111,915, International Union of Operating Engineers Training Funds Toronto $186,361, International Women's Week Committee Ottawa $69,015, Jamieson School Assoc Six Nations $116,311, J D Barnes Ltd Toronto $60,169, Jewish Vocational Service of Metropolitan Toronto Toronto $61,944, Jireh Macheh Ltd Sault Ste Marie $99,570, John Howard Society Toronto $91,288, Kaleidoscope Council of the National Capital Ottawa $152,476, Kapuskasing and District Assoc Mentally Retarded Kapuskasing $59,232, Kashechewan Band Council Kashechewan $133,329, Kawartha Region Conservation Authority Fenelon Falls $66,081, Kellogs Salada Toronto $58,858, Kelda Corp Kirkland Lake $300,000, Kenora Area CITC Kenora $276,044, Kent County Catholic Separate School Board Chatham $72,315, Kettle & Stony Point Band Council Kettle and Stony Point $159,564, Keywood Walkely Non-Profit Corp Ottawa $363,718, Kiashke River Native Development Inc Gull Bay $109,110, Kidney Foundation of Canada Thunder Bay $70,888, Kilien Manufacturing Ltd Etobicoke $66,496, Kingfisher Lake Band Kingfisher Lake $78,367, Kingsbridge Theatre Niagara Falls $62,898, Kingston Area Visitor & Convention Bureau Kingston $61,273, Kingston General Hospital Kingston $96,593, Kingston Public Library Kingston $60,938, Kitchener Waterloo CITC Kitchener $246,696, Kirkland Lake & Area Community Industrial Training Committee Kirkland Lake $383,905, Kirkland Lake & District Assoc Mentally Retarded Kirkland Lake $58,949, Kiwanis Club of West Toronto Toronto $56,050, Knechtel Millwork Ltd London $69,696, La fédération des femmes canadiennes Oshawa $161,215, Labourers Local 506 Training Fund Toronto $145,535, Labourers Local 837 Training Fund Hamilton $63,016, Labourers Local 783 Training & Rehabilitation Toronto $97,115, Lac Seul Band Lac Seul Reserve $153,733, Lacloche Manitoulin Business Assist Corp Gore Bay $282,108, Lake of the Woods Business Corp Kenora $313,562, Lakehead University Thunder Bay $148,527, Lake O'Lakes Small Business Corp Sharbot Lake $435,213, Lakeview Montessori School St Clair Beach $129,767, Lambton CITC Sarnia $93,468, Lambton College Sarnia $188,903, Lambo Tool & Mould London $64,823, Lansdonne House Indian Band Lansdonne $99,062, Laurentian University Sudbury $468,730, Lead Corp of Welland Welland $449,527, Learning Enrichment Foundation Toronto $209,090, Les Editions L'Interligne Ottawa $63,745, Linamar Machine Guelph $71,049, Lindsay Public Library Lindsay $54,296, Llewellyn Kennels Incorp Morriston $69,344, London CITC London $297,732, London District Chief Council Lambeth $96,478, London Urban Resource Centre London $83,514, Long Lake Indian Band Longlac $66,540, Long Point Region Conservation Authority Township of Delhi Norfolk $198,509, Lovesick Lake Native Women's Assoc Burleigh Falls $51,965, Lower Thames Valley Conservation Authority Chatham $178,541, Magna Technical Concord $638,751, Mohawks of Bay of Quinte Deseronto $109,396, Mahkwa Develop Corp Lac Seul Reserve $56,818, Mallette Kraft Pulp Powder Smooth Rock Falls $67,052, Manitoulin Pottery School Sudbury $99,363, Mary Green Ed Tate and Shirley Anne Sudbury $57,103, Maryvale Windsor $76,190, Mary Designs Inc Kingston $124,496, Mattawa Knitwear Guld Mattawa $158,093, McMaster University Hamilton $102,486, McMichael Canadian Collection Kleinberg $140,420, Medical Data Systems Inc North York $50,418, Mensen Enterprises Ltd Cobourg $61,628, Mercer Union Toronto $83,670, Merricraft Inc Merrickville $273,989, Metro Toronto & Region Conservation Authority Downsview $234,730, Michipicoten Golf Club Ltd Wawa $80,881, Microchip Youth Training Assoc of Toronto Toronto $678,333, Midland YMCA Midland $76,119, Mime Co Unlimited Theatre Foundation Toronto $62,106, Mining Assoc of Canada Ottawa $341,200, Mississauga of the New Credit Council New Credit Reserve $120,222, Mississauga Reserve Band #8 Mississauga $288,204, Mississipi Valley Conservation Authority Mississipi Valley $244,978, Mitel Corp Toronto $59,530, Mohawk College Hamilton $199,509, Mohawk Council of Akwesasne St Regis $293,544, Mold Masters Georgetown $59,936, Monarch Youth Auto Refinishers Projet Ajax $328,294, Mouvement d'implication francophone d'Orléans Orléans $79,948, Movel Restaurants Toronto $55,573, Muller's Meats Ltd Niagara Falls $122,513, Muncey of the Thames Band Muncey $191,370, Municipality of Caimir Jennin G S and Appleby St Charles $54,740, Municipality of Dysartelal Haliburton $189,124, Municipality of Metro Toronto Toronto $82,268, Murray Merkley Sportswear Ltd Scarborough $87,666, Muskoka Internal House Bracebridge $85,087, Muskrat Dam Reserve Muskrat Dam Reserve $177,616, Nasha Gazette Ottawa $95,063, National Council of Burbadian Ottawa $68,854, National Council of Jewish Women of Canada Willowdale $97,569, National Indian Technology Institute Ottawa $144,081, Native Employment Opportunities Thunder Bay $259,533, Native Indian & Inuit Photographers Assoc Hamilton $60,397, Native Men's Residence Toronto $56,882, Native People Development Corp of Thunder Bay Thunder Bay $142,928, Native Workskills Committee Serpent River $66,132, Native Women's Resource Centre Toronto $57,694, Navcatchewenin Band Navcatchewenin $102,948, Nartel Canada Inc Toronto $52,754, NCC Greenbelt Improvement Gloucester $154,891, Near North Economic Development Sturgeon Falls $265,468, New Experience for Refugee Women Toronto $142,836, New Opportunity for Women Kenora $190,871, Niagara Child Development Centre Welland $94,029, Niagara CITC St Catharines $145,259, Niagara College of Applied Arts & Tech Welland $128,779, Niagara & Midwestern Ont Travel Assoc St Catharines $51,855, Niagara Falls YMCA Niagara Falls $51,856, Niagara Region Development Corp Thorold $89,585, Niagara South Board of Education Niagara Falls $61,934, Nipissing C I T C North Bay $135,806, Nishnawbe Friendship Centre Inc Sioux Lookout $148,024, Nishnawbe Nation Toronto $113,714, Nokee Kive Occupational Skills Development Inc London $280,566, Nordican Boat Company Inc Thunder Bay $92,855, Norfolk Assoc for the Mentally Retarded Simcoe $53,353, Norman Turcotte Chalk River $330,878, North Algoma CITC Sault Ste Marie $81,866, North Algoma Industrial Training Wawa $73,005, North American Black Historical Museum Amherstberg $106,116, North American Indian

EMPLOYMENT AND IMMIGRATION—*Continued*

Travelling College Cornwall Island $74,593, North Bay Mattawa Conservation Authority North Bay $150,020, North Caribou Lake Band Weagamori Lake $85,166, North Channel Engineering Gore Bay $59,703, North Shore Native Workskills Committee Massey $53,928, North Simcoe Arts Committee Midland $54,334, North Simcoe Development Corp Penetanguishene $35,000, North Spirit Lake Band Council North Spirit Lake $78,115, North York CITC North York $180,990, Northern College Timmins $51,739, Northern Community Development Services Fort Frances $567,506, North Shore Native Workskills Committee Massey $75,343, Northumberland Business Development Assis Northumberland $347,576 Nacro Technics Ltd Toronto $81,004, Objectif d'emploi Ottawa $356,074, Ogwatsih Artisans Ltd St Catharines $183,732, Ojibway Cree Cultural Timmins $56,148, Ojibways of Onegaming Band Onegaming Reserve $139,450, Ojibways Shepherders West Bay Reserve $57,623, Ojibways Tribal Fam Serv Kenora $357,790, Oneida of the Thames London $522,256, Ontario March of Dimes Toronto $154,909, Ont Mauna Operators Assoc Essex $76,540, Ontario Museum Assoc Toronto $165,166, Ontario Private Campground Assoc Essex $95,168, Ontario Social Development Council Toronto $51,395, Ontario Wheelchair Sports Assoc North York $86,752, Operation Pride Toronto $221,832, Operation Rowika Midland $88,237, Operation Youth Toronto $351,000, Orillia Area Corp Orillia $570,730, Orillia Development Corp Orillia $131,763, Orillia YMCA Longford Mills $87,000, Otonabee Region Conservation Authority Peterborough $398,367, Ottawa Street Business Improvement Assoc Hamilton $145,543, Ottawa Women's Financial Training Project Ottawa $320,429, Ottawa YMCA Ottawa $861,296, Oxford CITC Woodstock $143,912, Parent Preschool Network Cumberland $54,551, Parry Island Indian Band Parry Sound $97,415, Participation Projects Sudbury and District Sudbury $119,948, Peninsula Fence and Landscaping Inc Niagara Falls $97,208, People Labelled with a Mentally Handicapped Toronto $174,950, Perth Machinery Listowel $185,308, Peterborough Artists Inc Peterborough $82,096, Peterborough County Employment Dev Agency Peterborough $423,699, Petrosar Sarnia $62,166, Phantom Industries Toronto $76,340, Pic Mobert Indian Band Mobert $102,472, Pic 50 Heron Bay Indian Band Heron Bay $83,112, Pietro Pumo and Assoc Toronto $54,059, Pine Tree Native Centre of Brantford Brantford $114,220, Plummer Memorial Public Hospital Sault Ste Marie $78,930, Port Colborne Retail Merchants Assoc Port Colborne $76,197, Port Colborne Dist Assoc for the Mentally Retarded Port Colborne $63,673, Port Colborne Retail Marchants Assoc Port Colborne $98,485, Port Colborne-Wainfleet Chamber of Commerce Port Colborne $108,211, Port Colborne-Wainfleet Economic Resource Centre Port Colborne $309,199, Preservation of Agricultural Lands Society St Catharines $58,990, Pres Theatre Niagara Region Inc Niagara Falls $174,826, Prescott Welding Program Inc Prescott $453,114, Prima Chrome Furniture Ltd Toronto $62,337, Proctor & Gamble Hamilton $324,771, Porcupine Trailers Timmins $54,439, Progress Place Rehabilitation Centre North York $83,977, PWL Manufacturing Inc Waterloo $329,508, Quinte Dance Centre Belleville $61,961, Quinte Full Growth Development Inc Belleville $134,625, Quinte Insulators Ltd Bloomfield $98,935, Queen's University Kingston $139,134, Radio de L'Epinette Inc Hearst $122,060, Rainbow Ceramics Inc Collingwood $57,528, Rainbow County Travel Assoc Sudbury $70,436, Rainy River Fort Frances $82,838, Rat Portage Band Rat Portage Reserve $522,842, Rawlings Fishing Systems Ltd Atikokan $51,626, Ray's Septic Services Ltd Sturgeon Falls $57,053, Red Lake Economic Develop Corp Red Lake $322,710, Red Rock Indian Band Lake Helen Reserve $56,175, Regional Municipality of Ottawa-Carleton Nepean $115,753, Regional Municipality of Waterloo Kitchener $100,718, Regional Municipality of Sudbury Sudbury $51,383, Rehabilitation Foundation for the Disabled Toronto $64,905, Rehabilitation Foundation for the Disabled Timmins $217,953, Reichold Ltd North Bay $67,080. Relcon Inc Rexdale $53,924, Renfrew Small Business Dev Corp Pembroke $110,000, Renfrew County Ventures Corp Pembroke $76,781, Renfrew County Travel Assoc Pembroke $84,232, Rexdale Community Skills Develop Centre Rexdale $481,693, Rideau Valley Conservation Authority Perth $101,556, Rondeau Yacht Club Kent $52,729, Rotosoft Foam Inc Toronto $66,354, Royal Botanical Gardens Hamilton $111,657, Ryerson Polytechnical Institute Toronto $68,799, Sachigo Lake Band Sachigo Lake $155,126, Salvation Army Toronto $91,222, Sarnia Goodwill Ind Inc Sarnia $55,215, Saugeen Economic Development Assoc Hanover $50,402, Saugeen Nation Band Savant Lake $99,200, Sault & District Anglers Assoc Sault Ste Marie $67,312, Sault College of Applied Arts & Technology Sault Ste Marie $67,297, Sault Ste Marie Chamber of Commerce Sault Ste Marie $75,448, Sault Ste Marie CITC Sault Ste Marie $66,093, Sault Ste Marie Mental Retardation Assoc Sault Ste Marie $87,813, Sault Ste Marie Region Conservation Auth Sault Ste Marie $178,680, Sault Ste Marie YMCA Sault Ste Marie $372,724, Science North Sudbury $119,477, Scotts Plains Recycling Peterborough $310,509, Searvale Inc L'Auberge $67,820, Seaway Valley Tourist Council Cornwall $50,307, Seine River Band Sudbury $79,753, Seneca College North York $87,262, Services à la jeunesse Inc Hearst $104,577, Services & Materials Co Thunder Bay $89,527, Serviplan Ltd Corunia $166,541, Signs North Ltd North Bay $69,055, Simcoe Dist Child Care Barrie $69,340, Sir Stanford Fleming College Lindsay $293,895, Six Nations Band Council Six Nations Reserve $426,683, Skilter Assoc North Bay $384,859, Society for Educational Visits Ottawa $212,399, South Bruce Lakeshore Lead Corp North Bay $228,172, South East Grey Support Services North Bay $54,198, South Lake Simcoe Conservation Authority Newmarket $53,506, South Nation River Conservation Authority Berwick $253,694, Spanish River Band of Ojibways Spanish River $252,596, Special Services for Special People Six Nations Reserve $134,679, St Catharines and Dist Chamber of Comm St Catharines $274,905, St Catharines Gen Hosp St Catharines $183,382, St Catharines Karate St Catharines $50,610, St Catharines YMCA St Catharines $349,283, St Clair Region Conservation Authority St Clair $51,023, St Lawrence College Kingston $220,800, St Leonard's Society Brantford $320,080, St Leonard's Society Chatham $68,683, St Joseph's Hospital Brantford $175,562, Stratford Festival Stratford $365,742, Stratford Gen Hospital Stratford $180,587, Sucker Creek Band Sucker Creek $179,035, Sudbury Arts Festival Assoc Sudbury $60,928, Sudbury Algoma Hospital Sudbury $57,034, Sudbury Community Ajust Committee Sudbury $397,101, Sudbury General Hospital Sudbury $58,233, Sudbury Job Development for Social Assis Recipients Sudbury $133,448, Sudbury Multicultural Folk Arts Assoc Sudbury $223,228, Sudbury Program for Action on Learning Disability Sudbury $77,211, Sudbury Women's Centre Sudbury $97,908, Superior Partnership Sault Ste Marie $324,334, Tamtac Technologies Inc Kingsway $52,270, Tara Industries Campbellford $50,241, Tatra Shoes Mfg Inc Dunnville $83,682, Tee Kay Apparel Ltd Thunder Bay $172,479, Telekom Corps Windsor $86,230, The Black Secretariat Toronto $64,091, The Canadian Hearing Society Toronto $69,513, The Centre for Advancement Etobicoke $123,040, The Child's Place Windsor $117,392, The Governing Council of the Salvation Army Malton $93,177, The Greater Fort Erie Corp Fort Erie $268,608, The Learning Enrichment Foundation Toronto $222,910, The Manitoulin Tourist Little Current $95,893, The Municipality of Metropolitan Toronto Toronto $1,389,845, The Perth Museum Perth $86,242, The Wayside House of St Catharines St Catharines $149,146, Theatre on the Move Toronto $68,885, Theatre Ontario Toronto $92,983, Third World Resource Centre of Windsor Windsor $52,885, Thompson Electric Ltd Seeley's Bay $51,549, Thunder Bay CITC Thunder Bay $72,019, Thunder Bay Public Library Thunder Bay $82,330, Thunder Bay Economic Dev Corp Thunder Bay $56,433, Timberjack Inc Woodstock $104,442, Timiskaming Board of Education New Liskeard $60,550, Timmins CITC Timmins $67,797, Toronto Community Videostore Toronto $59,482, Toronto Disarmament Network Toronto $53,570, Toronto Free Theatre Toronto $91,222, Toronto Office Skills Toronto

$981,709, Toronto Studio Players Toronto $50,434, Toronto Tarcet CITC Toronto $260,932, Town of Brighton Brihton $58,311, Town of Carleton Place Carleton Place $60,165, Town of Ear Falls Ear Falls $313,662, Town of Gananoque Gananoque $57,521, Town of Gore Bay Gore Bay $432,705, Town of Hearst Hearst $65,822, Town of Huntsville Huntsville $214,697, Town of Leamington Leamington $50,791, Town of Wallaceburg Wallaceburg $51,934, Township of Wainfleet Wainfleet $102,836, Township of Atikokan Atikokan $117,777, Township of Red Rock Red Rock $52,146, Township of Casimin Jenkins & Appleby St Charles $91,842, Training Trust Fund Plan S4 (Continental Can Inc) Toronto $90,000, Treasurer of Ontario Toronto $57,320,135, Unemployed Help Centre of Windsor Windsor $136,391, Unemployed Help Centre St Catharines $50,928, Union Carbide Toronto $53,314, Union culturelle des franco-ontariennes Essex $64,714, Union culturelle des franco-ontariennes Clarence Creek $184,840, Union of Ontario Indians Bruce County $82,727, United Counties of Leeds & Grenville Leeds County $194,427, United Steel Workers Hamilton $118,200, United Way of Windsor Essex Windsor $124,490, Unity Trim and Lumber Co Ltd St Catharines $84,561, University of Guelph Guelph $158,850, University of Ottawa Ottawa $368,352, University of Toronto Toronto $664,250, University of Waterloo Waterloo $250,152, University of Western Ont London $90,988, University of Windsor Windsor $830,168, Upper Thames River Conservation Authority London $95,154, Vaughan Public Libraries Richmond Hill $53,947, Vending Unlimited Inc Windsor $79,324, Victoria County CITC Lindsay $92,900, Victoria County Employment Development Group Lindsay $469,702, Village of Iron Bridge Iron Bridge $61,278, V R Business Brokers London $56,824, Wabigoon Band #27 Wabigoon Reserve $121,083, Wahogoshig Band Abitibi Reserve $82,950, Walpole Island Band Council Walpole Island Reserve $58,248, Washagamis Bay Band Washagamis Reserve $83,501, Wawa & District Chamber of Commerce Wawa $79,226, Wawa Tay Native Society Sioux Lookout $518,197, Waxman Larose Inc Toronto $57,350, Way to Go Car Care Centres Inc Weston $51,268, Wayside House Hamilton $58,235, Welland Canals Assoc St Catharines $232,571, Welland County R C School Bd Welland $99,550, Welland Dist Injured Workers Assoc Welland $78,387, Welland Dist Assoc for Community Living Welland $55,205, Wesley Urban Ministries Hamilton $66,683, West Bay Band West Bay $77,089, West End Machinery Toronto $428,841, Whitefish Bay 32A Band Whitefish Bay $81,492, Whitesand Resources Dev Corp Armstrong $106,632, Whitney Community Dev Corp Whitney $263,960, Wickes Kayser Roth Canada Ltd London $51,743, Wigmanem Inc Toronto $66,900, Wikwemikong Develop Commission Wikwemikong $325,506, Wallowridge Training Wheels Rexdale $395,626, Wilfred Laurier University Waterloo $97,787, Windsor & Area Recreation Guild Windsor $118,575, Windsor Catholic School Board Windsor $55,425, Windsor Coalition for Development Windsor $65,718, Windsor Essex Society for Autistic Children Windsor $60,959, Windsor Roman Catholic Separate School Board Windsor $190,175, Windsor Western Hospital Centre Windsor $296,747, Winrise Yachts Inc Belleville $51,361, Women & Children's Crisis Centre Barrie $58,238, Women Immigrants of London London $125,569, Womynly Way Productions Toronto $61,545, Woodarts Ltd Peterborough $50,389, Woodland Indian Cultural Education Centre Brantford $109,142, Working Skills Centre of Ontario Toronto $461,016, Worldwise Inc St Catharines $87,533, Women's Inventory Projet Windsor $85,123, Wormald Canada Inc Mississauga $80,533, Wumnumin Lake Band Wumnumin Lake $66,419, YMCA Toronto $383,139, York North Job Find Inc Aurora $221,574, York Region Bd of Education York Region $101,665, York University North York $285,465, Youth Employment Services Toronto $1,441,812, Youth Opportunities London $472,968, Youth Science Foundation Ottawa $163,716, 604956 Ontario Ltd Bancroft $69,934, 630647 Ontario Ltd Fort Erie $51,569, 148024 Canada Inc London $55,955;

Manitoba Region—

Abitibi Price Inc Pine Falls $120,900, Allen Martens Kleefeld $61,765, Anderson Management Services Winnipeg $179,847, Anicinabe Resource Centre Pine Falls $133,064, Anicinabe Respect Winnipeg $203,133, Applied Linguistics Winnipeg $550,986, Bema Training Corps Winnipeg $79,591, Brandon University Brandon $140,364, Canadian National Railways Winnipeg $180,395, CDN Assoc for Mental Retardation Winnipeg $148,749, Chamber of Commerce Winnipeg $350,000, Children's Home of Winnipeg Winnipeg $320,501, Citizenship Council of Manitoba Winnipeg $90,000, Community Income Tax Winnipeg $79,855, Conseil jeunesse provinciale Winnipeg $60,948, Cross Lake Band Thompson $136,511, Dante Day Care Nursery Inc Winnipeg $57,343, Dauphin Leather Dauphin $184,312, Dauphin Ochre Rec Dist Dauphin $143,109, David Livingstone Parent Coun Winnipeg $64,244, Dept Civil Engineering Winnipeg $329,014, Don Ayre & Associates 1984 Inc Winnipeg $273,312, Driedger Lois Morden $83,560, Eco Soft Winnipeg $81,673, Educare Winnipeg $129,861, Employment Preparation Project Winnipeg $294,475, Flin Flon School Div Flin Flon $67,725, Foundation Tutoring Winnipeg $139,474, GB Graphics Ltd Winnipeg $66,058, Gimli and Dist Rec Centre Gimli $1,717,000, Habitat Research Winnipeg $114,466, Health Sciences Centre Winnipeg $64,719, Highway Truck Services Winnipeg $51,453, Jastrebski Jack Rorketon $224,917, Kevin Cash Winnipeg $111,663, Kirkness Adult Learning Centre Winnipeg $818,917, Limestone Training Agency Sundance $2,891,469, Lucie Demers Winnipeg $56,990, Man Child Care Assoc Inc Winnipeg $287,627, Museums of Man & Nature Winnipeg $83,978, Man Teachers Society Winnipeg $85,705, Mancin Consultants Winnipeg $275,388, Manitoba Hydro Winnipeg $123,965, Manitoba Rolling Mills Can Selkirk $56,577, Manitoba Underwater Council Winnipeg $51,591, Marine Mus of Man Selkirk $58,649, Marymound Inc Winnipeg $102,055, MB Assoc PF Arts Councils Inc Holland $85,454, McCluskey Ken Selkirk $65,525, Mennonite Village Museum Inc Steinbach $78,626, Moose Lake Community Council The Pas $54,942, Native Communications Inc Winnipeg $83,704, Norquay School Parent Advisory Grp Winnipeg $59,625, Oxford House Band Council Oxford House $61,500, Parklands Institute Dauphin $90,321, Patal Educational Consult Winnipeg $177,797, Pembina Valley Dev Corp Altona $103,157, Pluri Elles Winnipeg $99,110, Prairie Environmental Consultants Winnipeg $113,654, Prairie Theatre Exchange Winnipeg $117,803, Principal 10 Brandon Brandon $147,317, Province of Manitoba Winnipeg $21,372,890, Ram Agency Winnipeg $243,600, Red Path Centre Inc Portage la Prairie $106,391, Riverton Recreation Riverton $101,939, Riverview Ashland Child Care Centre Winnipeg $58,875, Roth Gail Miami $90,095, Royal Canadian Legion Winnipeg $115,448, Rural Munic of Lawrence Rorketon $112,989, Rural Municipality of Rockwood Stonewall $101,065, Selkirk Recreation Foundation Selkirk $100,000, Selkirk Training Plant Selkirk $257,839, Sherrit Gordon Mines Ltd Lynn Lake $2,235,918, Shoal Lake Community Complex Shoal Lake $107,050, Simplot Chemical Co Ltd Brandon $52,330, Sir Hugh John MacDonald Trng Prog Winnipeg $364,420, Social Skills Winnipeg $263,451, Society for the Adv Native Studies Brandon $305,688, South Interlake Golf & Country Club Warren $11,628, Southeast Resource Development Winnipeg $317,602, Success Commercial College Winnipeg $252,029, Swan River Cham Swan River $55,853, Swan River Life Skills Swan River $332,772, T L Trainers Winnipeg $146,375, The Pas Band Public Works Dept The Pas $66,030, Thompson Crisis Centre Thompson $62,884, Tourism Manitoba Dauphin $63,442, Trainex Industries Winkler $81,166, U of M Dept of Animal Science Winnipeg $208,777, University of Winnipeg Winnipeg $332,634, Westbran Human Resource Brandon $245,734, Westwin Personnel Winnipeg $245,637, Women Working Winnipeg $99,061, Winnipeg Human Resources Opport Centre Winnipeg $457,907, Winnipeg Municipal Hospital

EMPLOYMENT AND IMMIGRATION—*Continued*

Winnipeg $189,895, X Kalay Industries Winnipeg $175,973, Yellowquill College Portage la Prairie $67,386, YMCA of Winnipeg Winnipeg $208,502, YMCA South Family Branch Winnipeg $130,078, Youth Business Learning & Dev Ctre Winnipeg $630,310;

Saskatchewan Region—

A M N S I S Western Region 3 Regina $106,637, A M N S I S West Central Region II Prince Albert $84,759, Assoc jeunesse fransaskoise Inc Saskatoon $117,960, Assoc culturelle franco-canadienne de la Sask Regina $67,178, Assoc franco-canadienne de la Trinite St Denis $51,714, Assoc culturelle de Bellevue St Isidore de Bellevue $75,744, Athabasca Regional Training Council Fond du Lac $82,261, B S D Training Resources Ltd Saskatoon $135,060, Battleford's Agricultural Society North Battleford $90,350, Board of Education Regina School Division No 4 Regina $78,877, Bridging Program Women Learning Working Regina $93,531, Canadian National Institute for the Blind Regina $68,469, Canadian National Institute for the Blind Saskatoon $82,362, Canadian Congress of Learning Opportunities for Women Regina $158,250, Canadian Mental Health Assoc of Sask North Battleford $111,602, Careers Regina $103,530, Chief and Council Whitebear Band Carlyle $181,985, Christian Centre of Qu'Appelle Qu'Appelle $105,442, Compucollege Regina Regina $84,708, Coteau Range Community College Moose Jaw $205,840, Cypress Hills Community College Swift Current $75,389, Evergreen Centre Inc Nipawin $132,673, File Hills Agri Energy Inc Balcarres $50,981, First Nations Law and Government Development Corporation Inc Prince Albert $130,768, Fishing Lake Band Wadena $109,706, Flying Dust Band Meadow Lake $185,902, Gabriel Dumont Institute Regina $117,568, Gibson Urton and Engele Associates Saskatoon $181,388, Hamlet of Pelican Narrows Pelican Narrows $56,287, Headstart Employment Corporation Regina $100,830, Hudson Bay Heritage Park Hudson Bay $64,948, Hunter's Manufacturing Ltd North Battleford $299,520, I P S C O Inc Regina $109,872, International Minerals and Chemical Corporation Canada Ltd Esterhazy $92,615, John Howard Society (Youth Diversion) Saskatoon $140,965, John Howard Society Prince Albert $57,647, Kawula Consulting Prince Albert $68,200, Key Lake Mining Saskatoon $130,207, Kikinahk Friendship Centre La Ronge $168,174, La Ronge Lions Club La Ronge $107,373, Lac la Ronge Indian Band La Ronge $194,812, Meadow Lake District Chiefs Meadow Lake $422,164, Meadow Lake Tribal Council Meadow Lake $68,620, Meewasin Valley Authority Saskatoon $76,963, Melfort Agriculture Society Melfort $60,451, Mental Health Assoc in Sask Saskatoon $280,808, Methy Construction and Maintenance La Loche $113,344, Montreal Lake Band Montreal Lake $230,552, Muskowekan Band Lestock $115,730, Native Co-ordinating Council Prince Albert $83,197, Nikaneet Indian Band Maple Creek $53,846, North Battleford District Chiefs North Battleford $100,323, Northbridge Industries Inc Onion Lake $85,338, Northern Teacher Education Program La Ronge $188,632, Northern Village of Denare Beach Denare Beach $59,218, Northwest Metis Development Corp Ile a la Crosse $210,186, P A District Chiefs Management Company Prince Albert $489,513, Parkland Education and Employment Co-ordinating Committee Yorkton $220,890, Pasqua Band #79 Fort Qu'Appelle $51,912, Peter Ballantyne Band Pelican Narrows $89,671, Piapot Indian Reserve Cupar $106,341, PMS and Associates Regina $121,387, Prince Albert and District Community Service Centre Prince Albert $124,791, Prince Albert Exhibition Assoc Prince Albert $118,840, Prince Albert Training and Employment Prince Albert $59,023, Province of Saskatchewan Regina $21,491,611, Red Pheasant Band Cando $50,319, Regina Open Door Society Regina $216,433, Regional Employment and Development Committee Saskatoon $196,878, Richards Autobody and Paint Shop Regina $69,153, Riel Local Inc Regina $321,784, SACALD (Saskatchewan Assoc for Children and Adults with Learning Disabilities) Saskatoon $194,722, Sandy Bay Native Women Sandy Bay $74,561, Sask Assoc for Mentally Retarded Saskatoon $123,500, Sask Co-ordinating Council on Social Planning Saskatoon $62,838, Sask Indian Community College Saskatoon $71,119, Sask Research Council Saskatoon $188,891, Sask Valley School Division #49 Warman $73,190, Sask Workers' Compensation Board Regina $231,208, Saskatchewan Technical Institute Moose Jaw $131,908, Saskatchewan Writers Guild Regina $110,813, Saskatoon Board of Education Saskatoon $66,902, Saskatoon District Chiefs Saskatoon $90,375, Saskatoon East School Division #41 Saskatoon $126,495, Saskatoon Family YMCA Saskatoon $173,292, Saskatoon Open Door Society Saskatoon $55,965, Saskatoon Region Community College Saskatoon $261,896, Self-help and Recreation/Education P A Inc Prince Albert $71,236, Shellbrook Agency Cree Council Shellbrook $77,641, Shoal Lake Band Pakwaw Lake $82,498, St Tropezz Salon Saskatoon $59,813, Stoney Rapids Band Black Lake $54,812, Sweet Grass Band Gallivan $66,117, Touchwood File Hills Qu'Appelle District Chiefs Council Fort Qu'Appelle $69,961, University of Regina Regina $150,721, University of Saskatchewan Saskatoon $202,154, Wallis Treherne (WISE) Regina $91,112, WICCA Training and Consulting Regina $327,240, YWCA Nanny Program Regina $64,979, Yorkton District Chiefs Yorkton $122,739, Yorkton Leathercraft Society Inc Yorkton $70,075, Youth Unlimited of Regina Regina $278,017;

Alberta/Northwest Territories Region—

Alberta College Interpreter Service Edmonton Alta $70,737, Alberta Gas Ethylene Company Ltd Red Deer Alta $86,135, Alberta Museums Assoc Edmonton Alta $267,981, Alberta School for Office Automation Edmonton Alta $60,715, Alberta Theatre Projects Calgary Alta $161,819, Alberta Vocational Centre Lac la Biche Alta $431,834, Alexander Band Morinville Alta $108,524, Alexis Indian Band Glenevis Alta $374,120, Arts Administration Resource Centre Edmonton Alta $62,677, Assoc jeunesse francophone Edmonton Alta $52,459, Assoc of Scouts of Canada Edmonton Alta $103,041, Athabasca Chipewyan Band Fort Chipewyan Alta $91,544, Athabasca University Athabasca Alta $104,566, BP Resources Canada Ltd Bonnyville Alta $59,811, Barry Watson and Partners Edmonton Alta $114,713, Battle River Tourist Assoc Camrose Alta $146,803, Bernard C Vinge and Associates Edmonton Alta $280,052, Blackfoot Band Administration Gleicher Alta $266,326, Blood Tribe Administration Stand Off Alta $145,823, Blue Quills Native Education Council St Paul Alta $135,528, Bridgehead Trading Calgary Assoc Calgary Alta $61,402, Building Owners and Managers Calgary Alta $119,202, Calgary Aero Space Museum Assoc Calgary Alta $189,538, Calgary Assoc for Mentally Handicapped Calgary Alta $192,382, Calgary Catholic Immigration Society Calgary Alta $161,071, Calgary Catholic Schools Calgary Alta $50,987, Calgary City Ballet Society Calgary Alta $183,870, Calgary Society Science and Technology Calgary Alta $58,809, Calgary Seniors Showcase Calgary Alta $127,784, Canadian Career Center Edmonton Alta $282,842, Canmore I D 8 Family and Community Support Canmore Alta $50,639, Career Connections Ltd Edmonton Alta $101,014, Career Training Center Calgary Alta $267,715, Catholic Hungarian Assoc Edmonton Alta $83,620, Center Eye Photographic Society Calgary Alta $77,045, Center Stag Red Deer College Calgary Alta $112,523, City of Calgary Village Square Leisure Calgary Alta $59,155, City of Edmonton Parks and Recreation Edmonton Alta $85,692, City of St Albert St Albert Alta $54,403, Cold Lake Twilight Recreation Club Cold Lake Alta $51,587, Coleman Legion Building Society Coleman Alta $74,560, Construction and General Workers Edmonton Alta $51,653, Dene Nation Yellowknife NWT $58,086, Dene Tha Tribal Administration Assumption Alta $70,411, Dene Tha Tribal Administration Chateh Alta $104,648, Department of Education Yellowknife NWT $4,918,800, Double C Enterprises Edmonton Alta $77,740, Doug Frenette Calgary Alta $179,035, Dr James Battle and Associates Edmonton Alta $61,560, Driftpile River Indian Band Driftpile Alta $132,393,

EMPLOYMENT AND IMMIGRATION—*Continued*

East Prairie Waskayigun Assoc High Prairie Alta $121,820, Edmonton Big Sister Society Edmonton Alta $95,488, Edmonton Catholic Society Services for Immigrants Edmonton Alta $128,109, Edmonton Chamber of Commerce Edmonton Alta $50,200, Edmonton Mennonite Society Edmonton Alta $75,197, Edmonton Pipe Trades Education Trust Fund Edmonton Alta $169,090, Employment Development Services Edmonton Alta $320,112, Entheos Lodge Foundation Calgary Alta $137,021, Enviros Wilderness Schools Calgary Alta $156,395, ESSO Resources Canada Ltd Calgary Alta $118,360, Ferns Tree Craft Specialties Ltd Edmonton Alta $86,640, Fitz Smith Native Band Fort Smith NWT $70,639, Foothills Academy Calgary Alta $57,945, Fort Good Hope Housing Society Fort Good Hope NWT $79,874, Fort McPherson Dene Band Fort McPherson NWT $64,436, Four Band Enterprises Hobbema Alta $51,931, Freshwater Fish Marketing Corporation Winnipeg Man $103,314, Glenbow Museum Calgary Alta $135,203, Grande Prairie Friendship Center Grande Prairie Alta $98,061, Grant MacEwan Community College Edmonton Alta $230,081, Gregoire Lake Native Project Fort McMurray Alta $67,544, Grey and Associates Calgary Alta $114,087, Gulf Canada Resources Incorporate Calgary Alta $55,680, Hamlet of Coral Harbour Coral Harbour NWT $80,907, Harcourt Matthews and Associates Edmonton Alta $63,135, Hay River Band Council Hay River Reserve NWT $110,138, Henderson College of Business Calgary Alta $278,043, Herman Meyniere Barrhead Alta $62,872, High Prairie and District Museum High Prairie Alta $65,609, Holy Spirit Roman Catholic Parish Calgary Alta $200,000, Inuit Broadcasting Ottawa Ont $160,552, Inuvialuit Communications Inuvik NWT $59,282, Jack Bredin Community Institutes Edmonton Alta $303,633, Jack Gerard Lethbridge Alta $70,876, John Howard Society of Alberta Red Deer Alta $51,101, K and D Associates Edmonton Alta $129,697, Kara Family Support Centre Edmonton Alta $60,205, Kehewin Tribal Administration Bonnyville Alta $259,390, Kikino Metis Setlement Assoc Kikino Alta $67,847, Lakeland College St Paul Alta $173,948, Learning Assistants Leduc Alta $63,775, Lethbridge Community College Lethbridge Alta $436,600, Life Skills Training Centre Edmonton Alta $211,946, Little Buffalo Lake Jobs Training Peace River Alta $144,845, Little Red River Band High Level Alta $433,040, Local Enterprises Trust Society Lethbridge Alta $128,795, Loose Moose Theatre Society of Calgary Calgary Alta $71,962, Marion Carlson Red Deer Alta $318,874, Martech Training Experience Edmonton Alta $262,576, McKay Computer College Edmonton Alta $114,643, McMan Youth Services Assoc Edmonton Alta $367,056, Medicine Hat College Medicine Hat Alta $330,879, Mennonite Center for New Comers Edmonton Alta $71,197, Metis Assoc of Edson Edson Alta $57,986, Metis Indian Town Alcohol Assoc High Prairie Alta $84,582, Mobile Oil Canada Ltd Calgary Alta $95,096, Morgan Educational Consultants Grande Prairie Alta $87,235, Mount Royal College Calgary Alta $83,201, Mountainview Assoc for the Mentally Handicapped Olds Alta $82,757, Multiplus International Development Corp Edmonton Alta $308,750, Muskwachees Ambulance Authority Hobbema Alta $75,932, Native Women's Assoc of Northwest Territories Yellowknife NWT $191,357, Newalta Oil and Gas Ltd Calgary Alta $68,221, Northwest Utilities Ltd Edmonton Alta $51,978, Novacor Chemicals Ltd Calgary Alta $68,375, Novatel Communications Ltd Lethbridge Alta $61,577, Nunatext Publishing Corporation Frobisher Bay NWT $105,984, Northwest Territories Council for Disabled Persons Yellowknife NWT $79,249, O'Chiese Indian Band Rocky Mountain House Alta $163,788, Office Assistance Vancouver BC $130,008, Old Strathcona Foundation Edmonton Alta $71,025, Olds Historical Society Olds Alta $62,543, On Site Placement Services Ltd Edmonton Alta $266,345, Paddle Praire Waskayigun Assoc Paddle Prairie Alta $106,966, Peign Band Pincher creek Alta $319,730, Performance Plus Systems Edmonton Alta $141,027, Petro Canada Resource Calgary Alta $102,939, Pincher Creek Economic Development Pincher Creek Alta $59,782, Pincher Creek Film Society Pincher Creek Alta $53,931, Poundmakers Lodge Edmonton Alta $68,925, Provincial Treasurer Edmonton Alta $39,914,294, Quarter Horse Assoc of Alberta Calgary Alta $50,192, Randy Woods Edmonton Alta $72,004, Red Deer College Red Deer Alta $251,022, Rehabilitation Society of Calgary Calgary Alta $79,770, Rex Rainsforth In Trust Calgary Alta $339,281, Robin Hood Assoc Edmonton Alta $86,627, Rondar Associates Edmonton Alta $148,674, S E Alta Community Centre Resource Medicine Hat Alta $51,819, Saddle Lake Band 125 Saddle Lake Alta $188,213, SAIT Calgary Alta $500,075, Sarcee Nations Calgary Alta $202,845, Settlement Sooniyaw Corporation Edmonton Alta $576,538, Shell Chemicals Styrene Fort Saskatchewan Alta $177,141, Sherrit Gordon Mines Ltd Fort Saskatchewan Alta $193,970, Sport for Every Child Club Edmonton Alta $93,166, Sprung Environdonics Ltd Calgary Alta $76,540, St Vladimars Ukrainian Orthodox Calgary Alta $84,088, Stony Tribal Administration Morley Alta $230,686, Sunchild Tribal Administration Rocky Mountain House Alta $160,991, Northwest Territories Yellownife NWT $59,266, Texaco Canada Resources Calgary Alta $80,103, The Alberta Block Heritage Study Assoc Edmonton Alta $59,819, The Entrance Society of Calgary Calgary Alta $214,937, The John Howard Society Edmonton Alta $350,000, The University of Calgary Calgary Alta $499,400, Town of Hay River Hay River NWT $63,712, Town of Innisfail Innisfail Alta $64,199, Town of Strathmore Strathmore Alta $54,901, Trout Unlimited Bow River Chapter Calgary Alta $68,888, Tungavik Federation of Nunavut Ottawa Ont $100,485, University of Alberta Edmonton Alta $398,950, Western Industrial Research Edmonton Alta $173,140, Westerra Institute of Technology Stony Plain Alta $903,419, Workers Compensation Board Edmonton Alta $367,394, YMCA Out of School Care Edmonton Alta $470,913, YMCA of Lethbridge Lethbridge Alta $248,188, YMCA Calgary Alta $339,148, 256110 Alberta Club Mt Norquay Calgary Alta $64,546;

British Columbia/Yukon Territory Region—

Aboriginal Peoples Business Assoc Vancouver BC $98,561, Adams Lake Indian Band Chase BC $52,737, Ahousaht Indian Band Council Ahousaht BC $105,725, Airborne Data Systems Richmond BC $89,355, Alan Clapp and Associates Vancouver BC $84,502, Alberni Clayoquot Development Society Port Alberni BC $318,730, Alexandria Indian Band Quesnel BC $56,691, Alexis Creek Indian Band Chilanko Forks BC $148,426, Alkali Lake Indian Band Williams Lake BC $101,379, Allied Indian and Metis Society Vancouver BC $336,508, American Can Canada Incorporated Vancouver BC $149,246, Anaham Indian Band Alexis Creek BC $82,266, E Anderson Sidney BC $51,951, Armstrong Enderby Assoc for the Mentally Retarded Armstrong BC $113,286, Art Gallery of the South Okanagan Penticton BC $62,315, Arts Sciences and Technology Centre Vancouver BC $202,683, Ashcroft Ranchers Assoc Ashcroft BC $65,055, BC School of Art Therapy Assoc Victoria BC $63,123, D C Backman Burnaby BC $170,815, R E Bailey Nanaimo BC $98,867, Barkel Business School Coquitlam BC $216,712, Bernard C Vinge and Associates Vancouver BC $314,701, BC Blind Sports and Recreation Assoc Vancouver BC $54,112, BC Ferry Corporation Victoria BC $602,993, BC Film and Video Industry Assoc Mission BC $86,942, BC Forest Products Honeymoon Bay BC $106,481, BC Forest Products Graphic Information Vancouver BC $151,150, BC Forest Products Ltd Crofton BC $72,688, BC Forest Products Limited Mackenzie BC $83,296, BC Forestry Assoc Cranbrook BC $180,907, BC Forestry Assoc Vancouver BC $328,167, BC Institute of Technology Burnaby BC $109,502, BC Mentally Handicapped Peoples Assoc Vancouver BC $97,564, BC Native Women's Society Kamloops BC $216,018, Blanshard Advisory Committee Victoria BC $141,342, Bonaparte Indian Band Cache Creek BC $106,507, Bowen Island Rod and Gun Club Bowen Island BC $105,163, Boys and Girls Club Vernon BC $134,915, Boys and Girls Club Kelowna BC $168,170, Bright Angel Park Board Duncan BC $52,581, Brinkman and Associates Burnaby BC $100,071, Britannia Community Services Centre Vancouver BC $149,348, British Columbians Mental Health Assoc Vancouver BC $122,153, Broman Lake Indian Band Burns Lake BC $53,862, G Brown Prince Rupert

EMPLOYMENT AND IMMIGRATION—*Continued*

BC $71,642, Burnaby Assoc for the Mentally Handicapped Burnaby BC $59,795, Burnaby Career Centre Burnaby BC $430,962, Burnaby Chamber of Commerce Burnaby BC $64,351, Business and Industrial Development Victoria BC $481,583, Business Council of British Columbia Vancouver BC $92,197, Byron Creek Collieries Sparwood BC $149,261, CAE Machinery Vancouver BC $53,405, Camosun College Victoria BC $183,815, Campbell River and District Campbell River BC $69,514, Campbell River Indian Band Council Campbell River BC $57,554, Canada Harbour Place Corporation Vancouver BC $290,879, Canada Language Centre Ltd Vancouver BC $703,640, Canadian Forest Products Ltd Vancouver BC $78,476, Canadian Forestry Assoc of British Columbia Cranbrook BC $118,318, Canadian Holistic Healing Assoc Vancouver BC $71,260, Canadian Homebuilders Assoc Vancouver BC $104,610, Canadian Mental Health Assoc North Vancouver BC $109,618, Canadian Mental Health Assoc Vernon BC $54,803, Canadian Mental Health Assoc Victoria BC $122,791, Canadian Mental Health Assoc Vancouver BC $112,437, Canadian Museum of Flight and Transportation Surrey BC $115,167, Canadian National Institute for the Blind Vancouver BC $140,679, Canadian National Institute for the Blind Kelowna BC $66,017, Canal Flats Wilderness Assoc Cranbrook BC $88,263, Canim Lake Indian Band 100 Mile House BC $110,395, Canwood Furniture Factory Inc Penticton BC $120,195, Cape Mudge Indian Band Council Quathiaski BC $78,420, Capilano College North Vancouver BC $343,922, Capilano Outdoor Recreation Department North Vancouver BC $69,207, Capital Mental Health Assoc Victoria BC $108,043, Cariboo College Kamloops BC $247,916, Cariboo Friendship Centre Williams Lake BC $98,639, Cariboo Training Centre 100 Mile House BC $146,488, Carnarvon Community School Advisory Service Vancouver BC $54,750, Carousel Theatre Society Vancouver BC $62,999, Carpentry Apprenticeship Board Vancouver BC $141,741, Carrier Sekani Tribal Council Prince George BC $228,950, Castlegar and District Development Society Castlegar BC $74,894, Central Interior Loggers Sports Prince George BC $78,409, Central Interior Tribal Council Kamloops BC $203,822, Central Islands Arts Alliance Courtenay BC $51,817, Central Okanagan Indian Friendship Centre Kelowna BC $81,479, Chase and District Chamber of Commerce Chase BC $289,086, Cheam Indian Band Rosedale BC $88,452, Chehalis Indian Band Agassiz BC $87,975, Chemainus Indian Band Council Ladysmith BC $236,180, Chevron Canada Burnaby BC $58,248, Chief Dan George Memorial Foundation North Vancouver BC $99,131, Chilliwack Area Indian Council Sardis BC $103,619, Chilliwack Community Services Chilliwack BC $77,728, Chilliwack Museum and Historical Society Chilliwack BC $56,073, Christian Conciliation Service Burnaby BC $88,792, CIP Inc Vancouver BC $51,284, City of Dawson Creek Dawson Creek BC $100,206, City of Vancouver Vancouver BC $99,822, City of White Rock White Rock BC $64,731, R Clarke Qualicum BC $80,208, Clayoquot Indian Band Council Tofino BC $111,350, Clinton and District Cattlemen's Assoc Cache Creek BC $55,207, Coast Foundation Society Vancouver BC $218,773, College of New Caledonia Mackenzie BC $65,671, College of New Caledonia Prince George BC $138,463, Community Council of Greater Victoria Victoria BC $210,708, Conifer Enterprises Ltd Nanaimo BC $235,769, Construction and General Labourers Training Trust Maple Ridge BC $112,574, Contact Women's Group Society Williams Lake BC $109,018, Control Date Institute Vancouver BC $404,869, Coop Fishermen's Guild Local 80 Prince Rupert BC $107,937, Cooper Smith Ltd Courtenay BC $72,420, Coopers Yachts Ltd Maple Ridge BC $105,326, Corporation of the Village of Pemberton Pemberton BC $72,655, Cowichan Community Centre Duncan BC $50,192, Cowichan Indian Band Council Duncan BC $99,884, Cowichan Valley Committee Duncan BC $74,258, Cranbrook Archives Museum and Land Society Cranbrook BC $66,145, Cranbrook Chamber of Commerce Cranbrook BC $50,907, Creston Chamber of Commerce Creston BC $57,077, H Cunningham Quesnel BC $56,325, Dave Ellison Forest Services Cobble Hill BC $60,093, David Thompson Support Society Nelson BC $73,099, Dawson Creek and District Chamber of Commerce Dawson Creek BC $52,963, Deep Cove Dollarton Community Program North Vancouver BC $60,576, Delta Chamber of Commerce Delta BC $59,417, Delta Community Career and Living Society Delta BC $64,604, Delta Recycling Society Delta BC $53,631, Dexter Wallace and Associates Vancouver BC $136,652, Dibnah and Armstrong Port Coquitlam BC $63,980, District of North Cowichan Duncan BC $173,199, District of Surrey Surrey BC $87,190, Ditidaht Band Council Port Alberni BC $70,597, Divorce Lifeline Victoria BC $58,448, Doh Day De Claa Indian Friendship Centre Prince George BC $95,495, Douglas College New Westminster BC $233,446, Downtown Eastside Economic Benevolent Society Vancouver BC $136,170, Downtown Eastside Residents Assoc Vancouver BC $152,536, Ducks Unlimited Kamloops BC $53,391, ECA BC Shared Employees Training Burnaby BC $200,000, East Kootenay Hunters Cranbrook BC $83,361, T Eckland Mission BC $117,799, Ehattesaht Indian Band Council Campbell River BC $98,395, Electrical Industrial Joint Training Committee Burnaby BC $381,453, Enderby and District Chamber of Commerce Enderby BC $58,087, Eva M Waldona and Associates Vancouver BC $170,001, Executive Secretarial College Victoria BC $161,545, Expo 86 Corporation Vancouver BC $218,586, Faith Alive Fellowship Prince George BC $157,685, Falkland Community Assoc Falkland BC $122,279, Family Resource Institute Vancouver BC $187,724, Family Services of Greater Vancouver Vancouver BC $51,602, Farwest Systems Corp Vancouver BC $121,980, Fédération des Franco-colombiens Vancouver BC $172,648, Federation of Mountain Clubs of British Columbia Vancouver BC $453,728, P Fee Vancouver BC $71,861, Firehall Theatre Society Vancouver BC $79,899, Fleming Watt Associates Aldergrove BC $54,374, P Foote Terrace BC $94,152, Forest for the World Advisory Committee Prince George BC $66,421, Fort Babine Enterprises Smithers BC $74,861, Fountain Indian Band Lillooet BC $56,032, Fraser Correctional Resource Society Burnaby BC $157,367, Fraser Valley College Abbotsford BC $479,927, Fraser Valley Louis Riel Metis Assoc Surrey BC $64,318, Fraser Valley Woodland Owners Maple Ridge BC $69,769, Gal Holdings Ltd Nelson BC $83,500, N Gayou Nanaimo BC $63,187, Gitanmaax Indian Band Council Hazelton BC $50,516, Gitksan Wetsuweten Tribal Council Hazelton BC $68,850, Glen Vowell Indian Band Council Hazelton BC $170,849, Gordon Neighbourhood House Vancouver BC $307,025, Gordon S Bonner Associates Vancouver BC $345,417, Gorman Brothers Lumber Westbank BC $84,412, B Grant Nanaimo BC $83,022, Greater Coquitlam Volunteer Bureau Coquitlam BC $57,023, Greater Kamloops Chamber of Commerce Kamloops BC $157,610, Greater Vancouver International Film Festival Vancouver BC $63,982, Greater Vancouver Mental Health Society Vancouver BC $65,718, Greater Vancouver Regional District Burnaby BC $101,154, Greater Victoria Tourist and Convention Bureau Victoria BC $133,389, Greater Victoria Water District Victoria BC $389,049, Gwa Sala-Nakwaxda'xw Tribal Council Port Hardy BC $66,307, Ha Ho Payuk School Port Alberni BC $127,262, Hal Klein and Associates Burnaby BC $156,814, Halalt Indian Band Council Chemainus BC $78,178, Hall Management Corp Inc Vancouver BC $84,698, A N Hally Nanaimo BC $86,484, Harbour City Trade School Nanaimo BC $96,697, Hartley Bay Indian Band Council Hartley Bay BC $124,371, Hazelton Area Chamber of Commerce New Hazelton BC $66,769, Hazelton Labour Development Council Hazelton BC $52,233, Heiltsuk Tribal Council Waglisla BC $160,509, M Henigman Nanaimo BC $55,078, Heritage Festival Society Vancouver BC $64,870, Herizon Consulting Kamloops BC $78,482, R H Herlinveaux Sidney BC $114,625, D Hickey Delta BC $165,348, Homalco Indian Band Campbell River BC $153,384, Hong Kong Bank of Canada Vancouver BC $61,118, Horizon College Vancouver BC $190,228, Horticulture Centre of the Pacific Victoria BC $106,867, Hospitality Industry Education Advisory Council Vancouver BC $281,883, R Hutton Salmon Arm BC $73,071, ITEC Industrial Training Centre Richmond BC $719,333, Immigrant Services Society of British Columbia Vancouver BC $175,403, Impact Training Inc Trail BC $129,896, Insurance

EMPLOYMENT AND IMMIGRATION—*Continued*

Agents Assoc of British Columbia Vancouver BC $110,411, Interior Indian Friendship Centre Kamloops BC $77,729, Interior Native Alcohol and Drug Committee Armstrong BC $56,283, International Brotherhood of Electricians Burnaby BC $290,690, International Stage Lines Richmond BC $62,430, Iskut Indian Band Council Iskut BC $50,783, Island Office Trends Sidney BC $93,176, James Evans and Associates Ltd Victoria BC $100,000, J Jarvis Burnaby BC $79,317, Jewish Festival of the Arts Society Vancouver BC $91,784, Jewish Historical Society Vancouver BC $51,413, John Howard Society Prince George BC $270,426, John Howard Society Campbell River BC $55,309, Joslin and Associates Ltd White Rock BC $62,615, T A Juhasz Victoria BC $105,264, K and D Consulting Associates Vancouver BC $91,238, Kakawis Family Development Centre Tofino BC $67,469, Kamloops Art Gallery Kamloops BC $72,171, Kamloops Cariboo Immigrants Society Kamloops BC $103,007, Kamloops Community Arts Council Kamloops BC $51,271, Kamloops Society for the Mentally Handicapped Kamloops BC $136,018, Kamloops Trades Training Society Kamloops BC $187,007, Kamloops Volunteer Service Kamloops BC $50,331, Kaslo Community Forest Enhancement Kaslo BC $69,339, Katzie Indian Band Pitt Meadows BC $130,609, Kekuli Audio Visual Society Surrey BC $50,058, Kelowna Economic Recovery Employment Society Kelowna BC $453,872, Kelowna Women's Resource Centre Kelowna BC $93,338, Ker Priestman and Associates Ltd Victoria BC $54,683, Kermode Friendship Centre Terrace BC $129,860, KFP Workers Adjustment Committee Nelson BC $156,488, Kimberley Bavarian Society Kimberley BC $67,141, Kinsmen Club of Kamloops Kamloops BC $82,235, Kispiox Indian Band Council Halzelton BC $122,868, Kitamaat Village Council Kitamaat BC $103,851, Kitanmaax School of Northwest Indian Art Hazelton BC $64,158, Kitsilano Neighbourhood House Vancouver BC $70,204, Kitsumkalum Indian Band Council Terrace BC $58,769, Kiwassa Neighbourhood Service Assoc Vancouver BC $122,818, Kolumbia Inn Daycare Society New Westminster BC $70,146, Kootenay Indian Area Council Cranbrook BC $70,844, Kootenay Museum Assoc and Historical Society Nelson BC $64,680, Kootenay Savings Credit Union Trail BC $102,390, Kootenay Woodlot Educ Society Cranbrook BC $50,323, Kwantlen College Surrey BC $50,750, Lakahahmen Indian Band Deroche BC $53,467, Lakalzap Indian Band Council Greenville BC $70,772, Lake Babine Indian Band Burns Lake BC $61,168, Langley Assoc for the Handicapped Langley BC $136,685, Langley Family Services Assoc Langley BC $225,783, Langley Stepping Stone Rehabilitation Society Langley BC $51,173, Lax Kwalaams Indian Band Council Port Simpson BC $55,337, Le Centre culturel colombien Vancouver BC $58,649, Learning Systems Vancouver BC $89,005, Lifeline Society Burnaby BC $62,668, Lillooet District Recreational Centre Lillooet BC $150,067, Lillooet Tribal Council Lillooet BC $144,203, Little Shuswap Lake Indian Band Chase BC $55,853, A Loggia Kitimat BC $59,570, Logical Actions Victoria BC $80,159, B B Lowen Nanaimo BC $141,479, Lower Fraser Valley Habilitation and Vocational Society for Retarded Persons Delta BC $68,229, Lower Mainland Assoc of Regular Baptist Churches Vancouver BC $65,479, Lower Mainland Wildlife Rescue Assoc Burnaby BC $88,139, Lyackson Indian Band Ladysmith BC $50,097, MOSAIC Vancouver BC $517,038, V Maglid Nelson BC $57,902, Malaspina College Powell River BC $85,740, Malaspina College Circle K Club Nanaimo BC $103,860, Malaspina College Parksville Parksville BC $68,982, Man In Motion World Tour Vancouver BC $76,201, Maple Ridge Athletic Assoc Maple Ridge BC $50,216, Maple Ridge Pitt Meadows Community Assoc Maple Ridge BC $65,986, Marie Tomko Commercial College New Westminster BC $95,265, Marjen Management and Associates Kelowna BC $86,869, H R Martin Nanaimo BC $58,346, Massett Indian Band Council Massett BC $130,304, Matsqui Abbotsford Community Services Abbotsford BC $331,944, J W McDonald Sidney BC $109,330, Media Training Institute Terrace BC $114,167, Mennonite Central Committee Clearbrook BC $108,711, Merritt and District Chamber of Commerce Merritt BC $89,855, Metlakatla Indian Band Council Prince Rupert BC $66,577, Mission Chamber of Commerce Mission BC $189,633, Mission Community Services Society Mission BC $173,583, Mission Workshop Assoc Mission BC $77,015, Mohawk Oil Company Limited Burnaby BC $68,563, Moricetown Indian Band Council Moricetown BC $149,290, Mount Currie Indian Band Council Mount Currie BC $157,085, Mountain Dance Theatre Society Vancouver BC $59,589, Mowachant Indian Band Council Gold River BC $52,074, MSA Museum Society Abbotsford BC $50,824, Musgamagw Tribal Council Alert Bay BC $88,712, Musqueam Weavers Vancouver BC $139,124, Muto Holdings Kelowna BC $85,154, Nanaimo Community Employment Advisory Committee Nanaimo BC $255,800, Nanaimo Indian Band Administration Nanaimo BC $86,411, Nanaimo Skills Training Centre Nanaimo BC $65,769, Nanaimo Technical and Trade School Nanaimo BC $92,324, Nanaimo Youth Service Assoc Nanaimo BC $97,670, Nanoose Indian Band Council Lantzville BC $63,554, Native Adult Education Centre Vancouver BC $750,125, Native Communications Society Vancouver BC $59,969, Native Education Centre Vancouver BC $296,571, Native Indian Youth Advisory Vancouver BC $91,781, Necoslie Indian Band Fort St James BC $56,794, Nee Tahli Buhn Band Burns Lake BC $90,584, Neil Squire Foundation Vancouver BC $163,786, Nelson Business Services and Training Nelson BC $80,692, Nelson District Community Resources Nelson BC $199,019, Nemiah Valley Indian Band Nemiah Valley BC $89,518, Neskainlith Indian Band Chase BC $103,075, New Hope Therapeutic Society Surrey BC $87,625, New Play Centre Vancouver BC $58,019, Nicola Valley Indian Administration Merritt BC $192,993, Nimpkish Indian Band Council Alert Bay BC $78,631, Nishga Tribal Council New Aiyansh BC $122,091, Nlakapxm Nation Tribal Council Lytton BC $214,147, North Island College Comox BC $291,499, North Island Forest Improvement Sointula BC $73,580, North Island Women's Service Society Courtenay BC $104,303, North Okanagan Development Corp Vernon BC $384,317, North Shore Assoc for the Physically Handicapped North Vancouver BC $117,881, North Shore Continuing Education North Vancouver BC $290,490, North Shore Information and Volunteer Centre North Vancouver BC $51,409, North Star Range Project Jaffray BC $59,675, North Thompson Indian Band Barriere BC $57,426, Northern BC Museum Assoc Prince Rupert BC $55,499, Northern BC Winter Games Vanderhoof BC $53,186, Northern Lights College Fort Nelson BC $130,009, Northern Native Broadcasting Whitehorse YT $144,632, Northern Nuu Chah Nulth Indian Band Campbell River BC $73,191, Northwest Baptist College Vancouver BC $187,800, Northwest Community College Terrace BC $189,809, Nuxalk Indian Band Administration Bella Coola BC $159,182, Obair Economic Society Dawson Creek BC $56,275, B Oddo Fort St John BC $55,539, Office Assistance Canada Vancouver BC $339,464, Ohamil Indian Band Sardis BC $93,535, Okanagan College Kelowna BC $179,706, Okanagan Indian Education Resources Society Penticton BC $106,562, Okanagan Similkameen Park Society Summerland BC $107,594, Okanagan Symphony Society Kelowna BC $53,743, Okeefe Ranch and Interior Heritage Society Vernon BC $82,500, Oliver Heritage Society Museum Oliver BC $57,583, One Way Adventure Foundation Hedley BC $58,780, Open Space Arts Society Victoria BC $76,964, Operating Engineers Burnaby BC $87,192, Osoyoos Indian Band Oliver BC $94,003, Oweekeno Indian Band Council Port Hardy BC $117,626, Pacific Damen Products Ltd Surrey BC $74,960, Pacific Group Policy Alternatives Vancouver BC $108,397, Pacific Legal Education Assoc Vancouver BC $267,475, Pacific Screenprint Inc Vancouver BC $60,645, Painting Industrial Joint Trades Burnaby BC $117,852, Pan Pacific Vancouver Hotel Vancouver BC $70,062, G Pasek Nanaimo BC $66,454, Pauquachin Indian Band Council Brentwood Bay BC $87,138, Pearson Computer Centre Vancouver BC $119,454, Pemberton and District Museum and Archives Pemberton BC $62,797, Penelakut Indian Band Council Chemainus BC $122,941, Peninsula Community Assoc Sidney BC $56,273, Penticton and District Jaycees Penticton BC $104,645, Penticton and District Community Assoc Penticton BC $90,673, Penticton and District Society for the Mentally

EMPLOYMENT AND IMMIGRATION—*Continued*

Handicapped Penticton BC $211,335, Penticton Chamber of Commerce Penticton BC $75,385, Penticton District Social Planning Penticton BC $67,064, Penticton Indian Band Penticton BC $94,103, Pierre Dubrulle Culinary School Vancouver BC $442,054, Piping Industry Apprenticeship Board Burnaby BC $110,353, Pitman Business College Vancouver BC $90,089, PJE Counselling Associates Vancouver BC $195,813, Pocomo Community Enterprises Port Moody BC $52,256, Port Alberni Community Development Society Port Alberni BC $233,603, Port Alberni Friendship Centre Port Alberni BC $52,378, Powell River Employment Program Society Powell River BC $84,516, Powell River Regional District Powell River BC $131,150, B Powell Creston BC $65,134, Practical Dynamics Victoria BC $78,110, Presentation House North Vancouver BC $76,799, Prince George Crisis Intervention Prince George BC $66,470, Prince George Native Friendship Centre Prince George BC $384,524, Prince George Restaurant Assoc Prince George BC $141,462, Prince George Women's Resource Centre Prince George BC $177,834, Province of British Columbia Victoria BC $45,947,360, Public Education for Peace Society New Westminster BC $110,992, Punch Tools Coquitlam BC $63,973, Quadra Island Recreation Society Quathiaski Cove BC $95,132, Qualicum Bay Lions Qualicum Beach BC $57,799, Quatsino Indian Band Council Coal Harbour BC $62,794, Queen Alexandra Hospital for Children Victoria BC $119,748, Quesnel and District Chamber of Commerce Quesnel BC $76,151, Quesnel Indian Band Quesnel BC $74,543, Quesnel Women's Resource Centre Quesnel BC $82,982, Quintette Coal Ltd Tumbler Ridge BC $60,550, Redstone Community Club Alexis Creek BC $130,292, Retech Victoria BC $66,143, Richmond Opportunity Workshop Richmond BC $86,587, Richmond Youth Services Agency Richmond BC $67,263, Ridge Meadows Assoc for the Mentally Handicapped Maple Ridge BC $69,680, Ridge Meadows Recycling Maple Ridge BC $60,255, Rotary Club Salmon Arm BC $230,770, Royal City 86 Tourist Assoc New Westminster BC $59,016, RSF Energy Smithers BC $61,736, Rye Stoelting Salmon Arm BC $65,401, S Sowden and Associates Ltd Victoria BC $89,298, Sail and Life Training Society Victoria BC $84,449, Salmon Arm Chamber of Commerce Salmon Arm BC $157,993, Salmon Arm Flying Club Salmon Arm BC $54,700, Saltspring Island Community Society Ganges BC $83,278, Sancom Software Corporation Richmond BC $216,963, Sandy Waldo Grazing Project Jaffray BC $101,953, School District 33 Chilliwack BC $104,558, School District 34 Clearbrook BC $307,653, School District 35 Langley BC $117,631, School District 36 Surrey BC $71,876, School District 37 Delta BC $124,000, School District 38 Richmond BC $75,662, School District 40 New Westminster BC $247,800, School District 43 Coquitlam BC $128,593, School District 66 Lake Cowichan BC $121,844, Schubert Community Centre Vernon BC $53,403, Scott Paper Limited New Westminster BC $90,087, Scowlitz Indian Band Lake Errock BC $52,560, Sculptors Society of British Columbia Vancouver BC $115,398, Seabird Island Indian Band Agassiz BC $76,556, Seaspan International North Vancouver BC $70,651, Sechelt Indian Band Sechelt BC $147,242, Secwepemc Cultural Education Society Kamloops BC $78,436, Selkirk College Castlegar BC $232,108, Sexual Assault Recovery Anonymous Surrey BC $89,698, Share Services Program Port Moody BC $77,669, Sheshaht Indian Band Council Port Alberni BC $64,999, Shoreline Community School Assoc Victoria BC $51,816, Simon Fraser Society for the Mentally Handicapped New Westminster BC $87,260, Simon Fraser University Burnaby BC $712,690, T L Simonson Vancouver BC $84,013, Skeena Labour Market Development Committee Terrace BC $1,647,333, Skeetchestn Indian Band Council Savona BC $59,055, Skidegate Indian Band Council Queen Charlotte City BC $162,401, Sliammon Indian Band Powell River BC $163,464, Smithers Indian Friendship Centre Smithers BC $65,080, Society for Critical Arts Publications Vancouver BC $84,251, Soda Creek Indian Band Williams Lake BC $93,910, Solkan Enterprises Surrey BC $88,461, Sonlight House Mission Society Vancouver BC $67,559, Sooke Regional Historical Society Sooke BC $103,902, Soowahlie Indian Band Vedder Crossing BC $93,408, South Island Professional Centre Victoria BC $143,381, South Peace Community Resource Society Dawson Creek BC $50,308, South Vancouver Neighbourhood House Vancouver BC $168,642, Spallumcheen Indian Band Enderby BC $90,408, Specialty Manufacturing Ltd Vancouver BC $88,131, Spectrum Community School Society Victoria BC $50,570, Sprott Shaw College of Business Victoria BC $82,480, Squamish and Howe Sound Chamber of Commerce Squamish BC $60,328, Squamish Indian Band Squamish BC $219,061, Squamish Indian Band North Vancouver BC $259,883, Start Committee Quesnel BC $78,687, S Stebbins Nanaimo BC $65,934, Stellaquo Indian Band Fraser Lake BC $100,931, Stepping Stones Learning Systems Coquitlam BC $59,658, Sterling Wood Group Victoria BC $53,215, Stewart Community Club Steward BC $115,818, Sto Lo Nation Sardis BC $95,748, Stoney Creek Elders Cultural Society Vanderhoof BC $70,893, Stoney Creek Indian Band Vanderhoof BC $54,184, Strathcona Community Centre Assoc Vancouver BC $244,170, Strathcona Employment Development Council Campbell River BC $222,228, Success Ltd Nanaimo BC $82,223, Success Vancouver BC $76,344, Success Unlimited Burnaby BC $53,308, Sunshine Coast Employment Development Council Sechelt BC $109,146, Sunshine Coast Tourism Assoc Sechelt BC $54,663, Sunshine Hills Surrey BC $113,228, Surrey Love in Action Society Surrey BC $91,580, Surrey Rehabilitation Society Surrey BC $179,219, I Szabo Sidney BC $81,504, T Plecas and Associates Vancouver BC $231,446, TIPS Inc New Westminster BC $258,425, TIPS Inc Surrey BC $56,508, Tahltan Tribal Council Dease Lake BC $184,347, Taku River Tlingits Atlin BC $56,891, Tanizul Timber Ltd Fort St James BC $94,616, Teamsters Local 213 International Vancouver BC $130,156, Teknos Career Institute Vancouver BC $123,626, Ten Star Beverages Port Coquitlam BC $54,436, Tenants Rights Coalition Vancouver BC $129,968, Terrace and District Chamber of Commerce Terrace BC $94,577, Terrace Regional Museum Society Terrace BC $53,156, Terrace Women's Resource Centre Society Terrace BC $79,638, Territory of Yukon Whitehorse YT $1,668,664, Tetrahadron Ski Club Gibsons BC $53,988, Theatre Terrific Vancouver BC $55,185, Theatre BC Victoria BC $62,655, B Thom Port Coquitlam BC $144,887, Thompson Nicola Manufacturing Assoc Kamloops BC $120,357, Thompson Valley Training and Development Society Kamloops BC $200,000, Thurber Consultants Ltd Victoria BC $61,930, Tillicum Haus Native Friendship Centre Nanaimo BC $149,453, D Tosczak Victoria BC $160,702, Tourism Comox Valley Courtenay BC $73,858, Tsartlip Indian Band Council Brentwood Bay BC $70,770, Tsawataineuk Indian Band Council Kingcome Inlet BC $115,290, Tsawout Indian Band Council Saanichton BC $125,495, Tseycum Indian Band Council Sidney BC $163,366, Turba Associates Prince George BC $148,673, Underwater Technology School North Vancouver BC $154,630, Unemployment Action Centre Penticton BC $61,690, Union Bay Commerce Assoc Union Bay BC $128,730, United Aboriginal Housing Society Quesnel BC $50,401, United Fishermen and Allied Workers Richmond BC $243,452, United Nations Assoc in Canada Burnaby BC $67,325, United Native Nations Local 108 Vancouver BC $117,520, United Native Nations Vernon BC $121,481, University of British Columbia Vancouver BC $378,975, University of British Columbia Maple Ridge BC $294,625, University of British Columbia Research Campbell River BC $74,651, University of Victoria Victoria BC $654,376, Upper Lake Economic Development Society Nakusp BC $96,179, Urban Images for Native Women Society Vancouver BC $247,982, Urban Native Indian Education Society Vancouver BC $62,281, Valley Native Friendship Centre Society Duncan BC $103,211, Vancouver Community College Vancouver BC $865,658, Vancouver East Cultural Centre Vancouver BC $58,461, Vancouver Island Industrial Education Centre Nanaimo BC $66,970, Vancouver Island Providence Society Duncan BC $98,656, Vancouver Lesbian Connection Vancouver BC $64,298, Vancouver Life Skills Society Vancouver BC $164,615, Vancouver Neurological Centre Vancouver BC $74,545, Vancouver Public Aquarium Vancouver BC $82,178, Vancouver School Board Vancouver BC $335,776, Vancouver Status of Women

EMPLOYMENT AND IMMIGRATION—*Continued*

Vancouver BC $58,777, Vancouver Women's Health Collective Vancouver BC $75,851, Vanderhoof Chamber of Commerce Vanderhoof BC $65,298, Vernon District Chamber of Commerce Vernon BC $124,996, Vernon Women's Transition House Vernon BC $77,316, Victoria Career Development Society Victoria BC $159,975, Victoria Cool Aid Society Victoria BC $60,429, Victoria Handicapped Recreation Society Victoria BC $100,533, Victoria Native Friendship Centre Victoria BC $101,787, Victoria Technical Training Centre Victoria BC $53,844, Victoria Vocational College Victoria BC $236,469, Victoria Skills Upgrading Victoria BC $78,505, Village of Alert Bay Alert Bay BC $108,121, Village of Fraser Lake Fraser Lake BC $171,482, Village of Nakusp Nakusp BC $57,663, Village of Silverton Silverton BC $63,788, Voice of Cerebral Palsy of Greater Vancouver BC $116,615, Weldwood of Canada Vancouver BC $136,257, Wells and District Chamber of Commerce Wells BC $52,147, West Coast Legal Literacy Society Vancouver BC $50,507, West Kootenay Cerebral Palsy Assoc Trail BC $67,853, West Kootenay Power and Light Trail BC $228,113, West Kootenay Women's Assoc Nelson BC $161,826, West Vancouver Chamber of Commerce West Vancouver BC $217,735, Westar Mining Ltd Sparwood BC $154,075, Westbank Indian Band Kelowna BC $121,942, Western Community Outreach Society Victoria BC $153,378, Western Institute for the Deaf and Dumb Vancouver BC $91,643, Western Society for Senior Citizens New Westminster BC $61,826, Western Women's Landscaping Project Vancouver BC $108,862, Weyerhauser Canada Ltd Kamloops BC $73,723, Whe La La U Area Tribal Council Alert Bay BC $50,573, White Rock Coordinating Centre White Rock BC $522,148, White Rock Exhibition Society White Rock BC $55,186, Whuneez Economic Development Corp Vanderhoof BC $121,805, W B Long and Associates Burnaby BC $90,098, Williams Lake Chamber of Commerce Williams Lake BC $91,670, Williams Lake Indian Band Williams Lake BC $50,299, Women's Skill Development Society Burnaby BC $80,781, XED Limited Vancouver BC $81,550, Xitolacw Community School Mount Currie BC $51,450, Young Men's Young Women's Christian Assoc Burnaby BC $60,895, Young Men's Young Women's Christian Assoc West Vancouver BC $111,725, Young Men's Young Women's Christian Assoc Vancouver BC $646,544, Youth Attendance Program Kelowna BC $68,942, Zanzibar Holdings Vancouver BC $80,901, 100 Mile House Employees Community Assoc 100 Mile House BC $153,881, 108 Resort 100 Mile House BC $91,186;

National Headquarters—

Canadian Assoc for Cooperative Education Toronto Ont $107,546, Cooperative Career Work Education Assoc of Canada Saskatoon Sask $70,143, Sedgewick Tomenson Inc Ottawa Ont $172,000, YMCA of Canada Toronto Ont $552,292.

Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Canada Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements $48,441,123:

Newfoundland Region—

Baie Verte Peninsula Community Futures Committee Baie Verte $50,000, Innovative Regional Community Futures Committee Port aux Basques $90,094, Labrador Community Futures Committee Labrador City $50,000;

Nova Scotia Region—

Annapolis Valley Canada Farm Labour Pool Kentville $94,500, Annapolis Ventures Ltd Middleton $132,137, Cumberland Development Corp Ltd Amherst $110,922, Northside Economic Development Assistance Corp North Sydney $106,495, Glace Bay Economic Action Team Glace Bay $152,028, Growth Opportunities Ltd Digby $80,565, Incor Investments Ltd Mabou $100,000, Louisbourg Harbourfront Park Ltd Louisbourg $52,940, Membertou Band Council Membertou $265,053, Mulgrave Guysborough Canso Development Incentives Ltd Guysborough $83,412, New Deal Development Ltd Sydney $59,165, Oceanside Assistance Group Ltd Glace Bay $94,383, Pictou County Business Opportunities Ltd Stellarton $70,702, Richmond County Development Corp Louisdale $128,515, Scotsburn Canada Farm Labour Pool Pictou $94,500, Sydney Ventures Ltd Sydney $86,969, Uenooweg Development Group Inc Sydney $130,000, Vision Community Initiatives for Regional Development Sydney $73,930, Yarmouth Regional Business Corp Ltd Yarmouth $121,434;

New Brunswick Region—

Adel Kent Leda Buctouche $185,169, Capitol Films Inc Fredericton $330,493, Centennial Park Tourism Project Grand Falls $211,848, Comité permanent de développement du juvénat de Petit Rocher Petit Rocher $87,433, Commission de l'aéroport régional du Nord-Ouest du N-B Saint Léonard $81,145, Miramichi Lead Inc Chatham $70,102, New Brunswick Native Indian Women's Council Inc Fredericton $293,970, Recreaplex Inc Dalhousie $108,276, Regional Assoc of Physically Handicapped Persons of Grand Falls Grand Falls $201,773, Salem & Hillsborough Railroad Hillsborough $335,501, Southwest Valley Development Inc Harvey $83,456, Town of Newcastle Newcastle $197,078, Town of Sackville Sackville $62,835, Whirlteq Ltd Fredericton $56,284;

Prince Edward Island Region—

Charlottetown Farm Labour Pool Charlottetown $96,122, Eastern Ventures Georgetown $160,223, Four Ports Marine Morell $59,620, Minigoo Indian Arts & Crafts Charlottetown $58,563, PC Industries Ltd Summerside $105,346, Prince County Farm Labour Pool Summerside $94,000, Tissue Culture of PEI Bloomfield $65,368;

Quebec Region—

Aide au développement économique local Haute-Rivière inc Maniwaki $123,000, Agence de développement économique régional de la Matapédia inc Amqui $145,000, Assoc des pêcheurs de Ste-Anne-des-Monts Ste-Anne-des-Monts $66,952, Centre civique de Dolbeau inc Dolbeau $134,312, Centre de concentration et d'aide technique Arthabaska inc Arthabaska $138,000, Centre de diffusion des arts de Val-David Val-David $116,000, Centre de plein air de Cap-Chat inc Cap-Chat $63,375, Centre de récupération régionale du comté de Richmond Wolfe Asbestos $61,827, Centre régional d'expertise touristique des Laurentides Mont-Rolland $69,000, Chambre de commerce d'industrie et du tourisme Rivière-du-Loup $335,760, Champignons Régal Ste-Perpétue $131,000, Chaumière portneuviennes inc Cap-Santé $460,000, Clé Pontiac inc Campbell's Bay $118,806, Club de golf de Val-Neigette inc Rimouski $56,336, Club de ski Murdochville inc Murdochville $113,021, Comité de relance du radar de Senneterre Senneterre $89,000, Comité des sports de Cap-Seize enr Cap-Seize $57,058, Construction concepts Matane $197,606, Coopérative des travailleurs Les Champignons de Waterloo Waterloo $130,000, Corp de développement socio-économique de Fatima inc Iles-de-la-Madeleine $54,090, Corporation de protection de l'environnement de Sept-Îles inc Sept-Îles $88,467, Corp municipale de Biencourt Biencourt $128,700, Corp municipale de Carleton Carleton $90,456, Corp

EMPLOYMENT AND IMMIGRATION—*Continued*

municipale de Marsoui Marsoui $83,983, Corp municipale de Tourelles Tourelles $58,174, Faunique et culturel "Faucus" Corp développement touristique de Causapscal Causapscal $73,478, Fonds de relance industrielle et commerciale inc (FRIC) Chambly $115,000, Ligue navale de Cap-Chat Cap-chat $127,761, Parc du Mont-Cômi St-Donat $301,352, Pépinière Métis inc Ste-Flavie $192,000, Plastiques Frédéric St-Frédéric $56,000, Productions Laurentides inc St-Sauveur $195,000, Produits plastiques La Tuque $81,000, Relance Moisie Massey Park $76,540, Salmoniculture de l'Est du Québec Carleton $236,050, Services de main d'œuvre agricole du Canada Montréal $1,085,336, Société Clé Barraute Senneterre Lebel-sur-Quévillon Senneterre $105,000, Société Clé Chaudière inc Ste-Marie $121,181, Société Clé de Beauce St-Georges Ouest $130,000, Société Clé de Champlain inc Cap-de-la-Madeleine $130,000, Société Clé de l'Amiante Thetford-Mines $136,000, Société Clé de la région de Matane Matane $123,045, Société Clé de la région de Mégantic Lac Mégantic $109,000, Société Clé de Portneuf inc Cap-Santé $130,000, Société Clé de Waterloo Waterloo $116,000, Société Clé du Haut-Richelieu inc St-Jean-sur-Richelieu $110,000, Société Clé du Haut-Yamaska inc Granby $130,000, Société Clé du Kamouraska inc La Pocatière $126,508, Société Clé du St-Jérôme métropolitain inc St-Jérôme $88,000, Société Clé du Témiscouata inc Ville Dégélis $120,000, Société Clé Gesfipro inc Amos $96,000, Société Clé Memphrémagog Magog $125,000, Société Clé Montmagny l'Islet Montmagny $114,000, Société Clé Mont-Laurier Mont-Laurier $105,000, Société Clé Nicolet-Bécancour inc Ville de Bécancour $152,000, Société Clé de la région des Basques Trois-Pistoles $125,500, Société Clé Val St-François Windsor $130,000, Société Clé Ville de la Baie Bas Saguenay Ville de La Baie $80,000, Société d'aménagement Shick Shock Cap-Chat $53,810, Société développement touristique Denis Riverin inc Ste-Anne-des-Monts $51,296, Société de développement Bonavignon inc New Richmond $142,946, Société de développement Papineau inc Buckingham $107,562, Société de développement touristique des Laurentides St-Jérome $130,000, Société de services industriels et forestiers Dolbeau Mistassini Mistassini $260,000, Soficar Centre Mauricie inc Shawinigan $120,000, Sogain inc St-Jérôme $190,000, Ville de Ste-Anne-des-Monts Ste-Anne-des-Monts $498,349, Wenendji Fur Farming Val d'Or $71,750;

Ontario Region—

Assoc for Developing Employment Opportunities in Atikokan Atikokan $70,406, Canadian Posture Seating Centre Kitchener $91,067, Centre de services de Hawkesbury Hawkesbury $66,357, Chatham Small Business Support Corp Chatham $124,516, Cochrane Mistik Wood Products Inc Cochrane $60,356, Corp of Hawkesbury Hawkesbury $51,280, Corp Township of Ear Falls Ear Falls $50,460, Corp of the Township of Gananoque Gananoque $57,521, Corp of the Town of Gore Bay Gore Bay $329,923, Eagle Lake Band Eagle River $55,000, East Algoma Small Business Corp Thessalon $99,313, East Central Port Perry $92,949, Eastern Countries Vankleek $78,703, Elgin Local Employment Assist Development Corp St Thomas $122,248, Elgin Sewing Circle St Thomas $369,733, Espanola Youth Council Espanola $101,089, Essex County Leamington $161,103, Frontenac Leeds Athens $78,500, Georgina Assoc for Business Sutton West $133,358, Georgian Triangle Econ Develop Corp Collingwood $116,955, Greater Fort Erie Lead Corp Fort Erie $71,089, Grey Bruce Owen Sound $134,591, Haldimand and Area Cayuga $63,000, Heritage Homes Inc Lindsay $70,000, Insul Quilt Mfg Ltd Haileybury $151,773, Kent and Area Chatham $158,000, Kingfisher Lake Band Kingfisher Lake $78,367, Kleda Corp Kirkland Lake $178,312, Lacloche Manitoulin Business Assist Corp Gore Bay $80,032, Lake of Woods Business Incentive Corp Kenora $95,427, Land O Lakes Small Business Corp Sharbot Lake $141,279, London Dist Chiefs Council Lambeth $96,478, Mahkwa Develop Corp Lac Seul $56,818, Mattawa Knitwear Guild Mattawa $158,093, Near North Economic Develop Assoc Sturgeon Falls $101,891, Niagara Region St Catharines $81,999, Niagara Regional Develop Corp Thorold $89,565, North Simcoe Development Corp Penetanguishene $118,614, Northumberland Cobourg $149,030, Northumberland Business Develop Assist Corp Cobourg $93,764, Ogwatsih Artisans Ltd North Bay $174,189, Orillia Area Leap Corp Orillia $129,295, Ottawa Valley Stittsville $107,483, Peterborough County Economic Development Committee Peterborough $96,086, Port Colborne Wainfleet Econ Resource Centre Inc Port Colborne $158,110, Prescott-Russell Develop Committee Clarence Creek $82,801, Prince Edward County Develop Committee Picton $48,490, Quinte Belleville $75,280, Quinte Full Growth Development Belleville $134,625, Rainy River Business Develop Corp Rainy River $112,737, Renfrew County Small Business Corp Pembroke $66,230, Saugeen Economic Develop Committee Walkerton $50,402, Sault Ste Marie Community Futures Committee Sault Ste Marie $76,385, Serpent River Band Culter $100,320, Simcoe Area Delhi $131,000, Six Nations Band Council Ohsweken $70,282, Sole Support Parent Foundation Barrie $60,500, South Bruce Lakeshore Lead Corp Kincardine $68,172, Stormont-Dundas Chesterville $90,083, The Greater Fort Erie Lead Corp Fort Erie $108,460, The Welland Lead Corp Welland $118,380, Township of Georgia Keswick $169,100, Tri County Tillsonburg $164,000, Victoria County Employ Develop Group Lindsay $116,036, Walpole Island Band Walpole Island $255,400, Waterloo Wall Duff Fergus $85,500, Whitney Community Development Corp Whitney $130,710, York Simcoe 38776 Newmarket $71,848;

Manitoba Region—

Brandon Industrial Commission Brandon $102,703, Canada Farm Labour Pool Brandon $88,820, Canada Farm Labour Pool Dauphin $88,966, Canada Farm Labour Pool Portage la Prairie $111,522, Canada Farm Labour Pool Selkirk $90,542, Canada Farm Labour Pool Steinbach $62,935, Canada Farm Labour Pool Winkler $93,881, Central Plains Development Corp Portage la Prairie $100,000, Creative Playroom Workshop Winnipeg $117,100, Dakota Manufacturing Portage la Prairie $130,774, Dakota Plains Green Dakota Plains $126,280, Fleece Line Ventures Brandon $119,349, Manitoba Women's Newspaper Winnipeg $225,515, Mistik Woodcrafts Inc Leaf Rapids $82,126, North Country Archery Emerson $245,869, North West Development Lynn Lake $69,731, Northeast Interlake Riverton $124,576, Northwest Manitoba Community Winnipeg $86,849, Sandy Bay Tackel Amaranth $65,227, Selkirk Development Corp Selkirk $130,000, Southeast Resource Dev Council Winnipeg $129,253, Yellowquill College Portage la Prairie $180,500, St Boniface Lead Corp Winnipeg $54,222;

Saskatchewan Region—

Canada Farm Labour Pool Moose Jaw $83,259, Canada Farm Labour Pool North Battleford $101,152, Canada Farm Labour Pool Prince Albert $101,492, Canada Farm Labour Pool Saskatoon $82,266, Canada Farm Labour Pool Weyburn $59,549, Canada Farm Labour Pool Yorkton $79,562, Cote Leathercraft Centre Kamsack $68,616, East Central LEAD Corporation Broadview $102,716, Joseph Bighead Cafe Arcade and Gas Bar Pierceland $53,413, Kitsaki Development Corp La Ronge $61,303, Meadow River Services Inc Meadow Lake $53,556, Montreal Lake Band Development Montreal Lake $221,448, North Central LEAD Corp North Battleford $106,075, Northwest LEAD Corp North Battleford $180,000, Ochapowace Ski Resort Broadview $59,716, Sakimay Land Authority Grenfell $201,178, Whitebear Handicraft Centre Carlyle $60,683;

Alberta/Northwest Territories Region—

Athabasca Cree Indian Band Fort Chipewyan Alta $53,706, Camrose Regional Economic Development Camrose Alta $88,746, Canada Farm Labour Pool Brooks Alta $63,760, Canada Farm Labour Pool Calgary Alta $92,455, Canada Farm Labour Pool Camrose Alta

EMPLOYMENT AND IMMIGRATION—*Continued*

$63,540, Canada Farm Labour Pool Drumheller Alta $63,779, Canada Farm Labour Pool Edmonton Alta $90,855, Canada Farm Labour Pool Grande Prairie Alta $89,000, Canada Farm Labour Pool Lethbridge Alta $97,415, Canada Farm Labour Pool Red Deer Alta $83,485, Canada Farm Labour Pool Vegreville Alta $66,350, Canada Farm Labour Pool Wetaskiwin Alta $68,395, Drumheller and District Development Drumheller Alta $133,706, Fruit Growers Society of Alta Hythe Alta $350,023, Fort Chipewyan Regional Tourism Fort Chipewyan Alta $332,752, Hay River Area Community Futures Committee Hay River NWT $140,599, High River Development Corporation High Prairie Alta $100,545, Inuvialuit Communications Inuvik NWT $142,744, Regional Business Corporation Lac la Biche Alta $61,999, Regional Economic Development Council Lac la Biche Alta $66,640, Snow Goose Industries Wildwood Alta $403,848, Town of Slave Lake Slave Lake Alta $134,349, Village of Alix Alix Alta $399,860;

British Columbia/Yukon Territory Region—

Alberni Clayoquot Development Society Port Alberni BC $143,047, Armstrong Spallumcheen Chamber of Commerce Armstrong BC $65,012, G Bean Abbotsford BC $200,000, G W Benson Kelowna BC $153,000, Campbell River Indian Band Council Campbell River BC $107,093, A Cayford Armstrong BC $70,000, Central Coast Fishermen's Protection Society Bella Coola BC $98,873, City of Nelson Nelson BC $76,199, M Coles Victoria BC $112,000, D Grant Penticton BC $190,000, Greater Trail Community Futures Committee Trail BC $58,069, Hazelton Area Historical Assoc Hazelton BC $251,182, Heiltsuk Tribal Council Waglisla BC $217,960, Hesquiat Indian Band Council Tofino BC $50,542, High Country Guiding Expeditions Terrace BC $168,607, Highland Valley Outdoor Assoc Logan Lake BC $76,255, Homalco Indian Band Campbell River BC $98,476, Kitamaat Village Council Kitamaat BC $100,494, Kitasoo Indian Band Council Klemtu BC $132,171, Kootenay Regional Employment Development Assoc Nelson BC $129,755, Kootenay Westwood Design Nelson BC $225,747, Lions Club Tahsis BC $89,206, Logan Lake Golf Club Logan Lake BC $194,149, Mainland Enhancement of Salmonid Species Society Alert Bay BC $82,887, Nanaimo Community Employment Advisory Committee Nanaimo BC $153,112, Nelson International School Inc Nelson BC $62,204, Nicola Valley Indian Development Corp Merritt BC $172,916, Nimpkish Indian Band Council Alert Bay BC $157,255, North Coast Economic Development Corp Prince Rupert BC $131,103, North Fraser Employment Development Society Mission BC $121,341, North Okanagan Development Corp Vernon BC $128,029, Northern Aspen Cooperative 100 Mile House BC $200,314, Northern Vancouver Island Salmonid Enhancement Society Port Hardy BC $90,645, Nuu Chah Nulth Tribal Council Port Alberni BC $572,452, Nuxalk Indian Band Administration Bella Coola BC $60,238, Okanagan Similkameen Community Development Society Penticton BC $83,340, Oyster River Enhancement Society Campbell River BC $93,711, Peace Liard Employment Development Assoc Fort St John BC $125,219, Province of British Columbia Victoria BC $320,641, Public Advisory Committee to The Creston Valley Wildlife Management Area Creston BC $59,865, Quadra Island Salmon Enhancement Society Quathiaski Cove BC $94,150, Rotary Club Salmon Arm BC $53,825, Salmon Arm Wharf Community District Salmon Arm BC $105,358, Saulteau Indian Band Chetwynd BC $79,175, Sayward Fish And Game Club Sayward BC $55,374, D Scotthorne Duncan BC $107,000, Seabird Island Indian Band Agassiz BC $128,693, Shuswap Employment Development Assoc Salmon Arm BC $128,018, Shuswap North Okanagan Community Adjustment Committee Salmon Arm BC $76,400, Sooke Conservation Society Sooke BC $71,130, Strathcona Employment Development Corporation Campbell River BC $133,277, Thornton Creek Enhancement Society Ucluelet BC $64,831, Tobacco Plains Indian Band Grasmere BC $93,163, Toosey Indian Band Riske Creek BC $258,335, United Fishermen And Allied Workers Quathiaski Cove BC $59,623, Upper Lake Development Society New Denver BC $142,040, Vancouver Island Resources Society Campbell River BC $69,875, Williams Lake Community Development Society Williams Lake BC $166,306, Williams Lake Indian Band Williams Lake BC $147,152, Yukon Indian Development Corporation Whitehorse YT $124,245.

Payments in accordance with regulations approved by the Governor in Council to provinces, employers, workers, communities, adjustment and development committees representing insolvent firms or communities in respect of Labour Mobility and Adjustment Incentive Regulations $7,990,694

Payments to organizations or individuals in support of activities complementary to Labour Market Policy $1,561,258:

Alberta/Northwest Territories Region—

Dene En Deh Development Corp Yellowknife NWT $59,310, Fort Simpson Local Education Society Fort Simpson NWT $79,248, Inuvialuit Development Corp Inuvik NWT $63,000, Kitikmeot Regional Council Cambridge Bay NWT $55,043, Native Women's Assoc Yellowknife NWT $68,439, Northwest Territories Assoc for Children and Adults with Learning Disabilities Yellowknife NWT $59,983, Northwest Territories Construction Assoc Yellowknife NWT $81,000, Northwest Territories Mental Health Assoc Inuvik NWT $74,071, Salvation Army Harbour Light Centre Yellowknife NWT $64,074, Slave River Sawmill Fort Resolution NWT $61,047, Tuuvik Alcohol & Drug Counselling Frobisher Bay NWT $55,088.

Government's contribution in respect of Fishermen's Benefits $201,401,006

IMMIGRATION PROGRAM $47,084,226

Grant to the Province of Quebec to provide income support to indigent refugee claimants landed under the Administrative Review and otherwise eligible for Employment and Immigration Canada's Adjustment Assistance Contributions $2,600,000

Adjustment assistance $38,784,448:

Nova Scotia Region—

Metropolitan Immigrant Settlement Assoc Halifax $71,282, Nothing Fancy Stores Lower Sackville $77,759, Sterling Hotel Halifax $161,488;

Ontario Region—

Amity Goodwill Industries Hamilton $166,193, Altas Ltd Ottawa $143,566, Bad Billy Furniture St Catharines $57,445, Baron's Motor Inn Kitchener $149,964, Beacon Arms Motel Ottawa $172,344, Big Bills Bargains Warehouse Kitchener $99,807, Dimitri Menkov and Margaret Latch Waterloo $60,550, Evergreen Motel Mississauga $73,273, Holiday Inn Windsor $205,873, Hotel Esquire Ltd London $105,889, K Mart Ottawa $74,678, Leonard Hotel St Catharines $81,624, Sears Canada Inc Hamilton $57,053, Seven Star Furniture & Appliances Ltd London $138,338, The Days Inn Cambridge $52,212, Towers Ltd Mississauga $69,449, Town Manor Motel Hamilton $113,396, Woodlawn Motel Guelph $61,269, Woolco Department Store Toronto $160,000, Zellers Ltd London $58,792, Zellers Ltd Ottawa $64,068, Zellers Ltd Windsor $163,350;

EMPLOYMENT AND IMMIGRATION—*Concluded*

Manitoba Region—

Balmoral Hotel Winnipeg $381,380, Big Four Sales Winnipeg $221,645, J Werier and Sons Winnipeg $408,190;

British Columbia/Yukon Territory—

Army and Navy Department Stores Ltd Vancouver BC $335,648, English Bay Apartment Hotel Vancouver BC $273,211, GranTree Furniture Ltd Vancouver BC $330,820.

Immigrant Settlement and Adaptation $4,500,319:

Quebec Region—

Centre social d'aide aux immigrants Montréal $113,958, Service des interprètes auprès des réfugiés indochinois Montréal $58,680;

Ontario Region—

Canadian African Newcomer Aid Centre of Toronto Toronto $55,000, Canadian Cambodian Assoc of Ontario Toronto $54,000, Catholic Immigrant Centre Ottawa $80,361, Centre for Spanish Speaking People Toronto $54,747, Chinese Interpreter and Information Services Toronto $50,000, Costi IIAs Immigrant Services Toronto $82,230, Kitchener-Waterloo YMCA Kitchener $65,390, Latin American Comm Centre Toronto $57,613, London Cross Cultural Learner Centre London $72,410, Nueva Esperanza Mississauga $50,665, Ottawa-Carleton Immigrant Services Organization Ottawa $168,085, Polish/Immigrant Aid Centre Toronto $53,164, Portugese Social Service Centre Toronto $50,000, Toronto Organization for Domestic Workers Toronto $60,169, Vietnamese Assoc Toronto $75,000, Windsor Essex County Family Windsor $69,520, Woodgreen Community Centre Toronto $57,604, Woodgreen Red Door Family Shelter Toronto $83,286, Working Women Community Centre Toronto $57,850;

Manitoba Region—

Mennonite Cent Comm (MAN) Winnipeg $50,835, Immigrant Women's Assoc Winnipeg $178,552;

Alberta/Northwest Territories Region—

Calgary Catholic Immigration Society Calgary Alta $95,452, Calgary Immigrant Aid Society Calgary Alta $103,407, Edmonton Catholic Social Services Immigration Edmonton Alta $142,650, Edmonton Immigration Services Assoc Edmonton Alta $70,763;

Saskatchewan Region—

Regina Open Door Society Regina $66,990;

British Columbia/Yukon Territory Region—

Immigrant Services Society of British Columbia Vancouver BC $128,000, MOSAIC Vancouver BC $115,000, OASIS Vancouver BC $89,000, SUCCESS Vancouver BC $98,130, Surrey Delta Immigration Service Society Surrey BC $53,450.

Host Program $439,800:

British Columbia/Yukon Territory Region—

Immigrant Services Society of British Columbia Vancouver BC $50,000.

Settlement Language Training Project $759,659

ENERGY, MINES AND RESOURCES $1,085,996,504

Department $1,085,427,004

ENERGY PROGRAM $1,054,875,267

University of Calgary for the Energy Resources Institute $125,000

In support of Laval University for a scholarship program $160,000

In support of organizations associated with the research, development, management and promotion of energy related issues $475,757—Canadian Institute of Resources Law Calgary Alta $75,000, Canadian National Committee World Energy Conference Ottawa Ont $75,000, Canadian Wood Energy Institute Don Mills Ont $75,000, Petroleum Resources Communication Foundation Calgary Alta $50,000.

In support of defraying infrastructural costs directly or indirectly related to the exploration for or development, production or transportation of oil and gas in the offshore area $18,579,972—Province of Nova Scotia Halifax NS $18,579,972.

Market Development Incentives Program Funding ($88,499,722)

Natural Gas Laterals Program $7,589,989—Gaz Métropolitain Ste-Foy Qué $7,589,989.

Gas Marketing Assistance Program $480,066—Gaz Métropolitain Inc Ste-Foy Qué $480,066.

Canada-Saskatchewan program on Fossil Fuel Research, Development and Demonstration (1981) $1,201,495—Saskatchewan Department of Energy and Mines Regina Sask $1,201,495.

Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $10,205,065

Compensation payable under part IV, Division 1 of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations $6,540,521—Alberta Petroleum Marketing Commission Calgary Alta ($375,780), Corexcal Calgary Alta $105,222, Customs and Excise Ottawa Ont $5,472,814, Gulf Canada Resources Inc Calgary Alta $1,407,735, Imperial Oil Ltd Calgary Alta ($233,057), Imperial Oil Ltd North York Ont ($150,420), Mobile Oil Calgary Alta $231,525, Petro-Canada Products Inc Montreal Que $262,537, Province of Saskatchewan Regina Sask ($225,152), Shell Canada Ltd North York Ont ($172,680), Texaco Canada North York Ont $151,960.

Payments to TransCanada Pipelines $78,669,722—TransCanada Pipelines Toronto Ont $78,669,722.

In support of the development and commercialization of new coal utilization technology $17,130,625—Canadian Electrical Assoc Montreal Que $100,000, Cape Breton Development Corp Sydney NS $1,714,857, Maritime Electric Co Ltd Charlottetown PEI $3,108,927, New Brunswick Electric Power Commission Fredericton NB $12,206,840.

Federal share of the Canadian Electrical Association Research and Development Program $3,132,000

In support of solar heating demonstration projects $4,977,174—Conserval Engineering Inc Downsview Ont $312,645, Energy Cutback Guelph Ont $57,100, Norsun Inc Manotick Ont $576,017, Petro-Sun International Inc Longueuil Qué $3,152,601, Solcan Ltd London Ont $169,665, Thermo-Dynamics Ltd Dartmouth NS $346,848.

ENERGY, MINES AND RESOURCES—*Continued*

Oil Substitution—Conversion assistance $147,418

In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification $1,000,000—Nouveler Inc and Canertech Inc Montreal Que $1,000,000.

In support of the development of specifications and standards for alternative transportation fuels $35,830

In support of government-industry activities for development of new liquid fuels $50,000—Canadian Oxygenated Fuels Assoc Ottawa Ont $50,000.

In support of the development of natural gas fueling stations $2,785,000—John F Adams & Son Ltd Burnaby BC $50,000, CNG Fuel Systems Mississauga Ont $200,000, Columbia Natural Gas Company Vancouver BC $50,000, Consumers' Gas Co Ltd Willowdale Ont $400,000, Dominion Propane Corp Toronto Ont $50,000, Esso Petroleum Canada Vancouver BC $50,000, First Pioneer Investments Ltd Burlington Ont $50,000, Hamilton Yellow Cab Company Ltd Hamilton Ont $50,000, ICG Liquid Gas Ltd North York Ont $50,000, IMW Industries Ltd Chilliwack BC $250,000, Inland Natural Gas Company Ltd Vancouver BC $250,000, Les Carburant NC Inc Montreal Que $150,000, Les Carburant Ultra-GNV Enr Montreal Que $150,000, NP Leasing Inc Chilliwack BC $50,000, Pacific Press Ltd Vancouver BC $50,000, Petro Canada Products Ltd Don Mills Ont $100,000, Petroles Esso Canada Montreal Que $100,000, Shell Canada Ltd Vancouver BC $50,000, Shell Canada Products Ltd North York Ont $150,000, SuperFuel System Inc Calgary Alta $100,000, Tundra Turbo Inc Fort St John BC $50,000.

In support of natural gas vehicles $2,872,358

Canadian Home Insulation Program—Contributions to individuals $87,516

In support of super energy efficient housing demonstrations $1,147,800

In support of low cost energy conservation initiatives $647,551—CIPEC Council Montreal Que $94,000 Health Care Task Force Ottawa Ont $67,500, Real Estate Institute of Canada Commercial TF Don Mills Ont $75,290, Manitoba Trucking Assoc Winnipeg Man $58,679.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat $14,741,460—3M Canada Inc London Ont $1,009,876, Blue Ridge Lumber Ltd Edmonton Alta $363,683, Chapleau Co-Generation Ltd Chapleau Ont $2,126,813, Consolidated Bathurst Inc Montreal Que $468,318, Kimberly-Clark of Canada Inc Terrace Bay Ont $65,908, Regional Municipality of Hamilton-Wentworth Hamilton Ont $692,067, Vancouver Drainage/Sewerage District Vancouver BC $5,590,867, Victoria Hospital Corp London Ont $4,150,985, Weldwood of Canada Ltd Vancouver BC $236,900.

Industrial Conversion Assistance Program $2,549,990—CN Rail Montreal Que $266,826, Celanese Canada Inc Drummondville Que $122,808, Inco Ltd—Phase I (Port Colborne) Toronto Ont $177,743, Société d'électrolyse et de chimie Alcan Ltd Jonquière Que $1,605,261, Stelco Inc Hamilton Ont $63,951.

In support of Remote Community Demonstration Program $653,353—The City of Whitehorse Whitehorse YT $238,163, Hydro-Quebec Montreal Que $152,690.

In support of the development and demonstration of new technologies related to renewable and non-conventional sources of energy conservation and oil substitution by conventional fuels $4,437,690—Air Liquide Canada Ltd Montreal Que $302,505, BC Telephone Company Victoria BC $98,438, BIO Gas Industries Inc Vancouver BC $101,369, Celanese Canada Inc Montreal Que $200,000, Cupar Memorial Rink Assoc Cupar Sask $146,991, Cryogas Engineering Ltd West Vancouver BC $233,183, Flair Homes (Manitoba) Ltd Winnipeg Man $216,667, Ford Motor Company of Canada Ltd Oakville Ont $310,429, Government of Newfoundland/Labrador St John's Nfld $155,893, Irving Pulp & Paper Ltd St John NB $136,047, Investissement Trizec Ltd Montreal Que $120,000, Ministre des Finances du Quebec Quebec Que $467,350, Ottawa-Carleton Regional Transit Commission Ottawa Ont $65,365, Province of Quebec Quebec Que $203,947, Radio MF Charlevoix et la Caisse Populaire St-Hilarion St-Hilarion Que $77,844, Saskatchewan Research Council Saskatoon Sask $248,347, Southam Communications Ltd Don Mills Ont $258,320, Ville de Coaticook Coaticook Que $74,441.

Petroleum Incentive Payments—Cash $704,866,778—128383 Canada Ltd Toronto Ont $115,079, 131096 Canada Inc Toronto Ont $553,545, 327106 Alberta Inc Calgary Alta $227,549, 568052 Saskatchewan Ltd Estevan Sask $64,877, 568053 Saskatchewan Ltd Regina Sask $34,479, 60494 Manitoba Ltd Virden Man $43,114, 637145 Ontario Ltd Toronto Ont $83,381, AB Resources Joint Venture #6 Esterhazy Sask $190,665, Abeterra Energy Ltd Calgary Alta $42,407, Aberford Resources Ltd Calgary Alta $1,748,575, Ajax Resources Ltd Vancouver BC $108,292, Alberta Energy Company Ltd Edmonton Alta $6,133,252, Allheat Resources Inc Calgary Alta $116,204, APL Oil and Gas Ltd Calgary Alta $183,640, AT and S Exploration Ltd Calgary Alta $18,494,895, Atlantic Offshore Oil and Gas Ltd Victoria BC $283,519, Audax 1985-I Partnership Calgary Alta $112,403, Audax Gas and Oil Ltd Calgary Alta $142,489, Avanti Petroleum Ltd Calgary Alta $74,946, Beau Canada Exploration Ltd Calgary Alta $4,981,282, Bedford Petroleums Ltd Calgary Alta $143,663, Bonanza Resources Ltd Calgary Alta $74,551, Bounty Developments Ltd Calgary Alta $235,627, Bow Valley Industries Ltd Calgary Alta $57,842,714, BP Canadian Holdings Ltd Toronto Ont $791,676, BP Resources Canada Ltd Calgary Alta $363,200, Bralorne Resources Ltd Calgary Alta $123,947, Brosco Fund Ltd Winnipeg Man $38,419, Canada Northwest Energy Ltd Calgary Alta $632,869, Canadian Futurity Oils Ltd Calgary Alta $69,921, Canadian Jorex Ltd Calgary Alta $71,703, Canadian Pencrown Resources Ltd Montreal Que $479,270, Canadian Roxy Petroleum Ltd Calgary Alta $468,732, Candor Investment Ltd Calgary Alta $235,897, Cantech Controls Ltd Calgary Alta $129,233, Canterra Energy Ltd Calgary Alta $24,491,458, Carlyle Energy Ltd Calgary Alta $114,465, Chalmers Wallace Gordon Toronto Ont $129,988, Chauvco Resources Ltd Calgary Alta $65,939, Chevron Canada Petroleum Ltd Calgary Alta $589,474, Chevron Canada Resources Ltd Calgary Alta $2,763,249, CMP Oil and Gas 1984 Ltd Partnership Kanata Ont $89,882, CMP Oil and Gas 1985 Ltd Partnership Kanata Ont $170,056, CN Exploration Ltd Montreal Que $2,335,176, Coho Resources Ltd Calgary Alta $1,205,799, Columbia Gas Development of Canada Ltd Calgary Alta $261,545, Comaplex Resources International Ltd Calgary Alta $839,022, Conoco Canada Ltd Calgary Alta $79,552, Consumer's Cooperative Refineries Ltd Saskatoon Sask $1,044, Cooperative Energy Development Corp Calgary Alta $837,888, Cormorant Resources Ltd Calgary Alta $16,214, Corvair Oils Ltd Edmonton Alta $68,210, Corvallis Resources Ltd Calgary Alta $154,393, Cromwell Resources Inc Edmonton Alta $143,360, CU Enterprises Inc Calgary Alta $522,644, DM Wolcott and Associates Ltd Calgary Alta $55,844, Decus Enterprises Ltd Calgary Alta $222,489, Del Rio Resources Ltd Calgary Alta $125,043, Devran Petroleums Ltd Willowdale Ont $147,842, Durham Resources Inc Toronto Ont $4,966,784, East Coast Energy Ltd Halifax NS $28,314,

ENERGY, MINES AND RESOURCES—*Continued*

Encore Energy Corp Ltd Calgary Alta $23,223,994, Esso Resources Canada Ltd Calgary Alta $13,868,002, Exco Energy Ltd Calgary Alta $260,143, Exploration Soquip Alberta Inc Calgary Alta $99,736, Exploration Soquip Inc Ste-Foy Que $461,330, Forward 1984-2 Drilling Program Calgary Alta $1,082,903, Fossil Resources 84-A Ltd Partnership Calgary Alta $148,761, Fossil Resources Ltd Calgary Alta $149,520, Frobisher Developments Edmonton Alta $44,249, Gane Energy 85-86 Development Fund Calgary Alta $149,335, Gane Energy Corp Ltd Calgary Alta $116,055, Geo-Ven Ltd Partnership Calgary Alta $51,054, Geocrude Energy Inc Calgary Alta $578,364, Geocrude Energy—85 Partnership Calgary Alta $173,593, Grand Bow Petroleum Ltd Calgary Alta $57,992, Grayon Developments Ltd Calgary Alta $80,236, Gulf Canada Corp Calgary Alta $89,370,119, Gulf Canada Resources Inc Calgary Alta $3,224,405, Hillcrest Resources Ltd Calgary Alta $29,185, Home Oil Company Ltd Calgary Alta $34,295,389, Hudmac Ltd Partnership #2 Calgary Alta $57,913, Husky Oil Operations Ltd Calgary Alta $109,849,401, ICG Resources Ltd Calgary Alta $388,826, Inverness Petroleum Ltd Calgary Alta $42,941, Investors Oil and Gas (1982 Tri-Link) Ltd Part Calgary Alta $71,907, JC International Petroleum Ltd Calgary Alta $47,290, Junius Investments Ltd Calgary Alta $100,314, Karon Resources Inc Calgary Alta $14,179, Kerr Addison Mines Ltd Toronto Ont $181,763, Kiseputinow Holdings Ltd Hobbema Alta $329,400, L and H 1985 Development Program Vancouver BC $257,950, Labrador Mining and Exploration Company Ltd Calgary Alta $2,855,307, Laurel Explorations Ltd Vancouver BC $97,943, Linray Energy Inc Calgary Alta $227,549, Lochiel Exploration Ltd Calgary Alta $1,665,689, Lockerbie and Hole Western Ltd Edmonton Alta $33,977, Loprin Resources Inc Toronto Ont $156,975, MLC Oil and Gas Ltd Calgary Alta $2,999,781, MacKenzie Delta Energy Ltd Calgary Alta $400,297, Madison Oils and Gas Ltd Calgary Alta $49,940, Margay Exploration Ltd Calgary Alta $88,277, McDonald HF Toronto Ont $64,904, McKeown Oil and Gas Inc Calgary Alta $166,434, Mead Petroleums and Farms Ltd Virden Man $23,163, Merland Explorations Ltd Calgary Alta $614,464, Midale Petroleums Ltd Midale Sask $51,575, Mineral Resources International Ltd Calgary Alta $191,416, Mobile Oil Canada Ltd Calgary Alta $4,951,130, Mon-Oil Ltd Calgary Alta $142,702, Mosswood Oil and Gas Ltd Calgary Alta $41,654, Mount Royal Petroleums Ltd Calgary Alta $24,075, NSM Resources Ltd Calgary Alta $179,267, Netmore Ltd Calgary Alta $62,116, Newscope Resources Ltd Calgary Alta $717,137, Noramex Energy Ltd Calgary Alta $58,353, Noranda Inc Toronto Ont $1,236,238, Norcen Energy Resources Ltd Calgary Alta $6,865,550, Norcen International Ltd Calgary Alta $672,150, Norpet Oil and Gas Ltd Calgary Alta $42,821, North American Life Assurance Company Toronto Ont $55,551, North Canadian Oils Ltd Calgary Alta $201,189, North West Pipe and Supply Co Ltd Calgary Alta $113,499, Northcor Energy Ltd Calgary Alta $12,218,946, Northern Developments Co Ltd Calgary Alta $109,457, Northern Badger Oil and Gas Ltd Calgary Alta $103,380, Nova Scotia Resources (Ventures) Ltd Halifax NS $5,278,176, Nova An Alberta Corp Calgary Alta $57,887, OGY Petroleum Ltd Vancouver BC $204,946, Oakwood Petroleums Ltd Calgary Alta $9,609,354, Omega Hydrocarbons Ltd Calgary Alta $1,307,455, Onexco Oil and Gas Ltd Toronto Ont $550,409, Panarctic Oils Ltd Calgary Alta $2,685,558, Paramount Resources Ltd Calgary Alta $2,109,958, Parex A General Partnership Calgary Alta $6,104,343, Pembina Exploration Co Ltd Calgary Alta $475,383, Pembina Resources Ltd Calgary Alta $110,842, Penn West Petroleum Ltd Calgary Alta $301,918, Petro-Canada Inc Calgary Alta $148,322,128, Petro-Canada Petroleum Calgary Alta $510,028, Petrolia Oil and Gas Ltd Calgary Alta $98,179, Petroventures Resources Ltd Calgary Alta $86,897, Pioneer Energy Resources Ltd Winnipeg Man $10,320, Pipestone Petroleum Inc Vancouver BC $6,081, Placer Development Ltd Calgary Alta $2,998,904, Poco Petroleums Ltd Calgary Alta $818,805, Postell Energy Co Ltd Calgary Alta $74,696, Prairie Oil Royalties Company Ltd Calgary Alta $14,859, Precambrian Shield Resources Ltd Calgary Alta $33,360, Precision Drilling Ltd Calgary Alta $63,612, R Bruce Bailey and Associates Ltd Calgary Alta $85,284, Ram Harris Exploration Partnership Toronto Ont $124,784, Ranchmen's Resources (1976) Ltd Calgary Alta $120,229, Reflection Resources Ltd Calgary Alta $42,074, Reliant Resources Ltd Vancouver BC $105,582, Resman Oil and Gas Ltd Calgary Alta $93,325, Resources Income Exploration Calgary Alta $203,053, Rife Resources Ltd Calgary Alta $434,136, Rim Resources 85-1 Calgary Alta $123,447, Rio Alto Exploration Ltd Calgary Alta $145,414, Roy-L Oil and Gas Ltd Toronto Ont $144,639, Ryerson Oil and Gas Ltd Calgary Alta $431,133, Saan Stores Ltd Calgary Alta $227,862, Sabre Petroleums Ltd Calgary Alta $11,917, Sadelle Holdings Ltd Calgary Alta $104,489, Sceptre Resources Ltd Calgary Alta $310,265, Scotia Energy Resources Ltd Halifax NS $5,327,151, Scurfield Sonia Calgary Alta $77,580, Scurry Rainbow Oil Ltd Calgary Alta $16,711,450, Shatto Construction Company Ltd Calgary Alta $27,711, Shell Canada Resources Ltd Calgary Alta $8,855,527, Shell Explorer Ltd Calgary Alta $1,525,658, Silver Bay Resources Ltd Calgary Alta $178,352, Snowhawk Energy Inc Red Deer Alta $92,660, Stanley Reef Resources Ltd Toronto Ont $53,960, Step by Step Resources Ltd Edmonton Alta $2,052, Sulbath Exploration Ltd Calgary Alta $192,040, Summit Resources Ltd Calgary Alta $90,674, Suncor Inc Toronto Ont $269,212, TAI Resources Ltd Calgary Alta $119,918, TCPL Resources Ltd Calgary Alta $20,671, Teachers Retirement Resources Inv Corp Winnipeg Man $3,799, Teck Corp Oil and Gas Division Calgary Alta $2,924, Teck Frontier Corp Calgary Alta $26,480, Télé-Métropole Inc Montreal Que $101,839, Tevere Exploration Ltd Vancouver BC $69,431, Texaco Canada Resources Ltd Calgary Alta $363,564, The Charter Partnership 85-1 Montreal Que $85,658, Thomson Jensen Energy Calgary Alta $140,962, Trans Mountain Petroleums Ltd Vancouver BC $225,502, Tri-Link Resources Ltd Calgary Alta $199,817, Trillium Exploration Corp Calgary Alta $18,410,472, Trimble Oil Company Ltd Calgary Alta $68,930, Triweb Resources Ltd Calgary Alta $45,816, Ultrapete Resources Ltd Calgary Alta $111,703, Unicorp Resources Ltd Calgary Alta $521,710, Universal Explorations (83) Ltd Calgary Alta $224,456, West Delta Resources Ltd Vancouver BC $57,176, Westar Petroleum Ltd Calgary Alta $276,518, Westburne Petroleum and Minerals Ltd Calgary Alta $48,141, Westcoast Petroleum Ltd Calgary Alta $5,377,760, Western Decalta Petroleum (1977) Ltd Calgary Alta $80,828, Westmin Resources Ltd Calgary Alta $69,656, Woolley Resources Ltd Calgary Alta $84,866, YXZ Enterprises Ltd Delta BC $86,989.

Petroleum Incentive Payments—PAYE $243,537,338—128383 Canada Ltd Toronto Ont $4,451, 131096 Canada Inc Toronto Ont $12,571, 320773 Ltd Partnership 1985 Calgary Alta $493,416, 337692 Ltd Partnership 1985 Calgary Alta $866,330, 343210 Ltd Partnership 1986 Calgary Alta $613,763, AT and S Exploration Ltd Calgary Alta $611,726, Abaterra Energy Ltd Calgary Alta $8,476, Aberford Resources Ltd Calgary Alta $231,695, Albas-Trans-Dominion Ltd Partnership Calgary Alta $239,630, Alberta Energy Co Ltd Edmonton Alta $2,121,341, American Eagle Petroleum Ltd Calgary Alta $69,936, Amoco Canada Petroleum Co Ltd Calgary Alta $259,234, Asamera Inc Calgary Alta $419,229, Audax Gas and Oil Ltd Calgary Alta $2,775, BP Canadian Holdings Ltd Toronto Ont $20,268, BP Resources Canada Ltd Calgary Alta $347,887, Beau Canada Exploration Ltd Calgary Alta $869,254, Beaufort Oil and Gas

ENERGY, MINES AND RESOURCES—*Continued*

Ltd Calgary Alta $286,669, Bedford Petroleums Ltd Calgary Alta $12,738, Birch Exploration Ltd Calgary Alta $172,962, Bow Valley Industries Ltd Calgary Alta $3,847,435, Bralorne Resources Ltd Calgary Alta $6,227, Brosco Fund Ltd Winnipeg Man $85,633, CN Exploration Inc Montreal Que $175,054, Canada Northwest Energy Ltd Calgary Alta $286,702, Canadian Futurity Oils Ltd Calgary Alta $31,047, Canadian Pencrown Resources Ltd Montreal Qué $174,071, Canadian Roxy Petroleum Ltd Calgary Alta $1,408,323, Candor Investments Ltd Calgary Alta $383, Canterra Energy Ltd Calgary Alta $3,890,276, Canterra Exploration Ltd Calgary Alta $643,309, Chauvco Resources Ltd Calgary Alta $3,134, Chevron Canada Petroleum Ltd Calgary Alta $138,216, Chevron Canada Resources Ltd Calgary Alta $1,544,474, Coho Resources Ltd Calgary Alta $138,675, Columbia Gas Development of Canada Ltd Calgary Alta $436,937, Comaplex Resources International Ltd Calgary Alta $822, Consumers' Cooperative Refineries Ltd Saskatoon Sask $86,830, Cooperative Energy Development Corp Calgary Alta $357,323, Cormorant Resources Calgary Alta $1,421,190, Corvair Oils Ltd Edmonton Alta $22,322, Corvallis Resources Ltd Calgary Alta $91,875, Coseka Resources Ltd Calgary Alta $92,262, CU Enterprises Inc Calgary Alta $57,497, Del Rio Resources Ltd Calgary Alta $103,463, Dome Petroleum Ltd Calgary Alta $784,202, Dome Realty Calgary Alta $118,927, Domego Resources Ltd Toronto Ont $57,797, Dunbair Oil Ltd Calgary Alta $67,412, Durham Resources Inc Toronto Ont $8,086, East Coast Energy Ltd Halifax NS $372,002, Encore Energy Corp Ltd Calgary Alta $23,864,236, Esso Resources Canada Ltd Calgary Alta $465,031, Exco Energy Ltd Calgary Alta $345,945, Frobisher Developments Ltd Edmonton Alta $26,886, Geo-Chemical Petroleum Exploration Ltd Partnership Toronto Ont $82,000, Geocrude Energy Inc Calgary Alta $96,248, Geocrude Energy-85 Partnership Calgary Alta $243,227, Grand Bow Petroleum Ltd Calgary Alta $2,923, Grayon Developments Ltd Calgary Alta $27,072, Gulf Canada Corp Calgary Alta $8,898,184, Gulf Canada Resources Ltd Calgary Alta $395,037 Hillcrest Resources Ltd Calgary Alta $23,222, Home Oil Company Ltd Calgary Alta $10,464,765, Husky Oil Operations Ltd Calgary Alta $5,464,490, ICG Resources Ltd Calgary Alta $912,301, Imco Energy Resources Ltd Calgary Alta $52,892, Inland Gas and Oil Ltd Vancouver BC $296,571, Interlake Development Corp Calgary Alta $192,916, Investors Oil and Gas 86 Ltd Partnership Calgary Alta $85,106, JC International Petroleum Ltd Calgary Alta $21,466, Karon Resources Ltd Calgary Alta $178,053, Kerr Addison Mines Ltd Toronto Ont $212,729, Labrador Mining and Exploration Co Ltd Calgary Alta $1,401,828, Lariat Oil and Gas Ltd Calgary Alta $98,940, Liberty Petroleums Inc Calgary Alta $85,479, Lochiel Exploration Ltd Calgary Alta $2,667,750, Lockerbie and Hole Western Ltd Edmonton Alta $232,338, MLC Oil and Gas Ltd Calgary Alta $1,793,375, Madison Oils and Gas Ltd Calgary Alta $10,316, Mannville Oil and Gas Ltd Calgary Alta $500,941, Mead Petroleums and Farms Ltd Virden Man $41,857, Merland Explorations Ltd Calgary Alta $22,619, Mobil Oil Canada Ltd Calgary Alta $22,597,884, Morgan Hydrocarbon Inc Calgary Alta $67,120, Mosswood Oil and Gas Ltd Calgary Alta $17,905, Mount Royal Petroleums Ltd Calgary Alta $122,664, NSM Resources Ltd Calgary Alta $448,011, Nespema Resources Ltd Calgary Alta $56,656, Netmore Ltd Calgary Alta $9,984, Noranda Inc Toronto Ont $1,418,206, Norcen Energy Resources Ltd Calgary Alta $4,111,010, Norcen International Ltd Calgary Alta $483,922, Norpet Oil and Gas Ltd Calgary Alta $78,366, North American Life Assurance Co Toronto Ont $147,163, North Canadian Oils Ltd Calgary Alta $2,201,672, Northcor Energy Ltd Calgary Alta $1,812,786, Nova Scotia Resources (Ventures) Ltd Halifax NS $2,645,972, Nova An Alberta Corp Calgary Alta $53,147, Oakwood Petroleums Ltd Calgary Alta $437,316, Omega Hydrocarbons Ltd Calgary Alta $253,093, Pan Canadian Petroleum Ltd Calgary Alta $2,530,915, Parex A General Partnership Calgary Alta $2,529,722, Pembina Resources Ltd Calgary Alta $156,047, Penn West Petroleum Ltd Calgary Alta $7,652, Petro-Canada Inc Calgary Alta $82,153,456, Petrolia Oil and Gas Ltd Calgary Alta $38,779, Petroventures Resources Ltd Calgary Alta $646, Pioneer Energy Resources Ltd Winnipeg Man $87,501, Pipestone Petroleums Inc Vancouver BC $95,015, Place Gas and Oil Ltd Toronto Ont $145,061, Placer Development Ltd Calgary Alta $1,828,944, Poco Petroleums Ltd Calgary Alta $437,399, Postell Energy Company Ltd Calgary Alta $5,417, Prairie Oil Royalties Co Ltd Calgary Alta $641,980, Precambrian Shield Resources Ltd Calgary Alta $239,503, Provo Gas Producers Ltd Calgary Alta $1,480,641, Quedco Exploration Calgary Alta $97,062, Ram Petroleums Ltd Toronto Ont $222,793, Ranchmen's Resources (1976) Ltd Calgary Alta $23,398, Reflection Resources Ltd Calgary Alta $15,123, Reliant Resources Ltd Vancouver BC $5,163, Rife Resources Ltd Calgary Alta $34,126, Rio Alto Exploration Ltd Calgary Alta $90,674 Roy-1 Oil and Gas Ltd Toronto Ont $33,149, Saan Stores Ltd Calgary Alta $2,199, Sabre Petroleums Ltd Calgary Alta $57,511, Saskatchewan Oil and Gas Corp Regina Sask $924,237, Saskoil Resources Inc Regina Sask $53,843, Sceptre Resources Ltd Calgary Alta $811,411, Sceptre Saskatchewan (1980) Program Calgary Alta $72,648, Scurry Rainbow Oil Ltd Calgary Alta $5,771,964, Shatto Construction Company Ltd Calgary Alta $40,278, Shell Canada Resources Calgary Alta $13,200,000, Sorrel 1985 Ltd Partnership Calgary Alta $130,239, Step by Step Resources Ltd Edmonton Alta $64,988, Summit Resources Ltd Calgary Alta $106,718, TCPL Resources Ltd Calgary Alta $2,203,235, Teachers Retirement Res Inv Corp Winnipeg Man $112,574, Teck Corp Oil and Gas Division Calgary Alta $66,735, Teck Frontier Corp Calgary Alta $27,210, Tevere Exploration Ltd Vancouver BC $11,639, Texaco Canada Resources Ltd Calgary Alta $1,026,125, The Charter Partnership 85-1 Montreal Que $188,504, The Consumer's Gas Company Ltd Toronto Ont $3,672,605, Thompson Jensen Energy Calgary Alta $117,199, Trillium Exploration Corp Calgary Alta $6,374,021, Trimble Oil Company Ltd Calgary Alta $2,317, Triweb Resources Ltd Calgary Alta $47,916, Ultrapete Resources Ltd Calgary Alta $7,120, Union Gas Ltd Chatham Ont $81,375, United Canso Oil and Gas Calgary Alta $729,699, Universal Explorations (83) Ltd Calgary Alta $30,207, Versatile Corp Vancouver BC $51,044, Westar Petroleum Ltd Calgary Alta $178,161, Westburne Petroleum and Minerals Ltd Calgary Alta $177,814, Westcoast Petroleum Ltd Calgary Alta $704,018, Western Decalta Petroleum 1977 Ltd Calgary Alta $219, Westmin Resources Ltd Calgary Alta $2,115,589, General Reserve for amounts claimed in excess of entitlement in unassessed applications ($11,400,000).

Contribution to International Energy Agency and Agents $1,005,166—Elkraft Power Company Ltd Copenhagen Denmark $107,910, Hydrogen Industry Council Montreal Que $200,000, IEA Coal Research London England $129,087, IEA Heat Pump Centre Karlsruhe West Germany $134,840, Netherlands Energy Research Foundation The Hague Netherlands $358,386.

In support of industrial energy research and development program $2,387,103—Aluminum Reduction Company Concord Ont $125,457, CIP Research Ltd Hawkesbury Ont $88,377, Canadian Applied Technology Concord Ont $53,617, Canadian General Electric Peterborough Ont $505,674, Metals and Alloys Co Ltd Toronto Ont $93,603, Powerplex Technologies Inc Downsview Ont $844,051, Pulp and Paper Research Institute of Canada Pointe Claire Que $151,477, RAB Dedesco Ltd Kanata Ont $81,390, Stackpole Ltd Toronto Ont $267,101.

ENERGY, MINES AND RESOURCES—*Concluded*

In support of Biomass combustion systems in Prince Edward Island $1,071,554—PEI Energy Corp Charlottetown PEI $450,187, Regional Administrative Unit No 4 School Board Montague PEI $209,892, University of PEI Charlottetown PEI $133,202.

In support of a transportation energy conservation task force $50,000—Canadian Gas Assoc Don Mills Ont $50,000.

Commercial-Scale demonstration of advanced electrolytic hydrogen production $104,257—University of Toronto Toronto Ont $89,256.

Contribution to Canada/Newfoundland Offshore Petroleum Board $2,235,983—Province of Newfoundland & Labrador St John's Nfld $2,235,983.

Oil substitution—Distribution systems expansion $3,923,946—Consumers Gas Company Ltd Willowdale Ont $107,488, Inland Natural Gas Company Ltd Vancouver BC $248,386, Northern & Central Gas Corporation Ltd Willowdale Ont $3,448,225, Union Gas Chatham Ont $104,686.

Joint Canada-Saskatchewan Agreement for the development of heavy oil recovery technology (1976) $82,505—Saskatchewan Department of Energy and Mines Regina Sask $82,505.

In support of joint projects for energy efficient housing $588,493—Provinces of: Alberta Edmonton Alta $90,000, Newfoundland St John's Nfld $70,078, Nova Scotia Halifax NS $70,476, Ontario Toronto Ont $127,480, Quebec Quebec Que $224,709.

In support of national projects for energy efficient housing $624,874—Energy Conservation Contractors Corporation Winnipeg Man $624,874.

In support of renewable energy research and development $248,822—L'Institut de recherche de l'Hydro-Québec Varennes Que $50,000, Ontario Research Foundation Mississauga Ont $84,475, Techtrol St-Laurent Que $83,140.

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel $3,600

Saskatchewan Co-op Upgrader $132,690

Environmental Studies Revolving Fund $2,088,528—Contributions for payment of studies $2,088,528.

MINERALS AND EARTH SCIENCES PROGRAM $30,551,737

Queen's University for the Centre for Resource Studies $195,000

Canadian Institute of Surveying FIG $76,000

In aid of earth sciences, energy and minerals research $1,398,000—Carleton University Ottawa Ont $50,700, École Polytechnique Montréal Qué $66,600, McGill University Montreal Que $134,072, McMaster University Hamilton Ont $65,422, Memorial University St John's Nfld $83,320, Queen's University Kingston Ont $65,460, Université Laval Québec Qué $82,609, University of Alberta Edmonton Alta $73,700, University of British Columbia Vancouver BC $98,900, University of Calgary Calgary Alta $60,940, University of Toronto Toronto Ont $119,690, University of Waterloo Waterloo Ont $52,220.

Canadian Institute of Mining and Metallurgy $18,500

Asbestos Institute $2,250,000

Newfoundland Exchequer $1,062,796

Alberta Oil Sands Technology and Research Authority $333,537

European Space Agency $9,558,903

In support of organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues $3,200,542—National Science Foundation Washington DC USA $2,786,750.

Contribution to the Province of Nova Scotia under a joint Federal Provincial Mineral Development Agreement $798,044

Contribution to the Province of Quebec under a joint Federal Provincial Mineral Development Agreement $9,194,314

Contribution to the Province of British Columbia under a joint Federal Provincial Mineral Development Agreement $1,011,382

Contribution to the Province of Ontario under a joint Federal Provincial Mineral Development Agreement $953,653

Contribution to the Province of Prince Edward Island under a joint Federal Provincial Mineral Development Agreement $64,066

Contribution to the Province of New Brunswick under a joint Federal Provincial Mineral Development Agreement $407,000

Contribution to Eastern Quebec Development plan $5,000

CIM—6th International Society for rock mechanics congress $25,000

Atomic Energy Control Board $569,500

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety standards $7,500

Contribution to the International Atomic Energy Agency to be used to maintain the Cost-Free Manpower Assistance Program for the International Atomic Energy Agency safeguards $562,000—International Atomic Energy Agency Vienna Austria $562,000.

ENVIRONMENT $21,536,686

Department $21,536,686

ADMINISTRATION PROGRAM $165,820

Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget $145,820

Contribution to the Government of the Northwest Territories $20,000

ENVIRONMENTAL SERVICES PROGRAM $20,681,218

Grant to environmental non-government organizations $150,000

Grant to the Canadian Coalition on Acid Rain $75,000

Grant to the Canadian Association of Geographers $7,000

Grants in aid of water resources research $160,000

Grant to Canadian Wildlife Federation $10,000

Grant to Canadian Nature Federation $10,000

Grant to Creston Valley Wildlife Management $100,000

Grant to the Fur Institute of Canada $20,000

Grant to the Wildlife Habitat Canada Foundation $1,300,000

Grant to the Nature Conservancy of Canada $10,000

ENVIRONMENT—*Concluded*

Grant to the Wildlife Toxicology Fund $886,252—Universities of: Manitoba Winnipeg Man $58,793, Quebec Montreal Que $55,000, Toronto Toronto Ont $182,548.

Grant to the Canadian National Committee of the International Association on Water Pollution Research $5,000

Grant to the Economic Commission for Europe's Co-operative program for monitoring and evaluation of the long range transport of air pollutants $10,000

Canadian Meteorological and Oceanographic Society $20,000

Meteorological Research $441,923

Contributions to provinces for flood damage reduction studies and flood risk mapping $1,753,365—Manitoba Winnipeg Man $73,378, New Brunswick Fredericton NB $72,408, Newfoundland St John's Nfld $102,352, Nova Scotia Halifax NS $50,275, Ontario Toronto Ont $635,040, Quebec Quebec Que $701,604, Saskatchewan Saskatoon Sask $118,307.

Contribution to the Province of Quebec—Hydrometric Agreement $759,620

Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,661,000

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species $34,786

Contribution to the Province of Quebec for Water Quality and Monitoring Agreement $195,900

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contributions to provinces for implementation of water planning recommendations: Saskatchewan—Qu'Appelle Valley $890,459

Contributions to provinces for implementation of water planning recommendations: British Columbia—Fraser River Flood Control $3,121,323

Contributions to the provinces for Waterfowl Crop Depredation $800,000—Alberta Edmonton Alta $371,754, Manitoba Winnipeg Man $138,746, Saskatchewan Regina Sask $289,500.

Contribution to the Fur Institute of Canada $582,000

Contribution to the Province of Newfoundland for a Water Treatment Facility—Channel Port aux Basques $1,555,692

Contribution to the Wye Marsh Wildlife Interpretation Centre $125,000

Contribution to the Porcupine Caribou Management Board $6,250

Contribution to the Canadian Institute of Resources Law $25,000

Contribution to the Organizing Committee of the XIX International Ornithological Congress Incorporated $100,000

Contribution to provinces towards other federal-provincial water resources projects $311,429

Contributions to the Province of Quebec—James Bay Agreement $68,994

Contribution to the Organization for Economic Co-operation and Development for the organization's control of toxic chemicals and hazardous wastes programs $75,687

Contribution to the Province of Nova Scotia for the Sydney Tar Ponds Clean Up $24,530

Contribution to the provinces for the Sewage Treatment Facilities Contruction Program $4,583,115

Membership Fee—World Meteorological Organization $719,393

Meteorological Scholarships $67,500

PARKS CANADA PROGRAM $689,648

Grant in aid of the development of the International Peace Garden in Manitoba $30,000

Grant to National and Provincial Parks Association of Canada $15,000

Contribution to the Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference $13,853

Contribution to the International Union for Conservation of Nature and Natural Resources $90,000

Canadian contribution to the World Heritage Fund $77,157

Contribution to co-operating associations of Parks Canada activities $248,336

Contribution for the acquisition and restauration of Trestler House $8,351

Contribution to the Porcupine Caribou Management Board $6,250

Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property $36,649

Contribution to the Interagency Forest Fire Centre $23,152

Contribution to the Jasper Townsite Committee $15,600

Contribution to the International Council on Monuments and Sites (ICOMOS) $40,000

Contribution to the Waterton Biosphere Reserve Committee $4,300

Contribution to Compagnie Franche de la Marine $66,000

Contribution to the Town of York Historical Society $15,000

EXTERNAL AFFAIRS $1,980,433,414

Department $160,225,125

CANADIAN INTERESTS ABROAD PROGRAM $159,333,438

Agency for Cultural and Technical Co-operation in Francophone Countries $5,676,498

Asia-Pacific Foundation of Canada $500,000

Atlantic Association of Young Political Leaders $1,000

Atlantic Council of Canada $7,500

Canada Grains Council $90,000

Canadian Centre for Arms Control and Disarmament $100,000

Canadian Chamber of Commerce for Pacific Economic Co-operation $183,611

Canadian Chamber of Commerce for the Canadian Pacific Co-operation Committee $11,000

Canadian Council on International Law $7,017

Canadian Group of the Trilateral Commission $15,000

EXTERNAL AFFAIRS—*Continued*

Canadian Institute of International Affairs $45,000

Canadian International Grains Institute $1,634,447

Centre for International Business Research $150,000

Centre for Legislative Exchange $89,000

Centre québécois de relations internationales de l'Université Laval $31,500

Commonwealth Foundation $688,170

Commonwealth Science Council $155,292

Commonwealth Secretariat $2,088,369

Commonwealth Secretariat for Eminent Persons on South Africa $150,000

Commonwealth Youth Program $411,720

Conference on Disarmament in Europe $319,886

Conference on Security and Co-operation in Europe $718,755

Conference on the Mutual Reduction of Forces and Armaments and Associates Measures in central Europe $148,642

Conseil africain et malgache de l'enseignement superieur $20,000

Contribution to Laval University—IVth International Conference on Constitutional Law $41,000

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $24,316,483—Acres International Ltd Toronto Ont $105,749, Almax International Inc Montreal Que $131,304, Arriscraft Corporation Cambridge Ont $53,529, Babcock & Wilcox Canada Cambridge Ont $126,214, Ballistech Systems Inc St-Hubert Que $55,377, BBGL (Belzile Brassard Gallienne Lavoie) Quebec Que $98,750, Blauer International Ltd Montreal Que $63,208, Boeing Fabrication & Services Co of Canada Winnipeg Man $126,824, Cae Machinery Ltd Vancouver BC $52,992, Canada Packers Inc Int'l Trade Div Toronto Ont $54,440, Canadian Assoc of Fish Exporters Ottawa Ont $91,300, Canadian Food Processors Assoc Ottawa Ont $55,096, Canadian General Electric Co Ltd Lachine Que $222,300, Canadian International Construction Corp Ottawa Ont $87,512, Canagro Techniques Inc St-Eustache Que $55,244, Canron Inc—Pipe Division Mississauga Ont $66,395, Cegir (Canada) Inc Montreal Que $78,675, Clevemont Industries Ltd Montreal Que $92,097, Combustion Engineering Canada Inc Ottawa Ont $128,871, Compagnie d'equipement Ideal Ltee Montreal Que $74,159, Connaught Laboratories Ltd Willowdale Ont $97,915, Connors Brothers Ltd Black's Harbour NB $792,247, Construction Canamont Inc Montreal Que $64,299, Corma Inc Concord Ont $79,503, Diagnostic Chemicals Ltd Charlottetown PEI $97,356, Dy-4 Systems Inc Nepean Ont $58,160, Ecco Heating Products Ltd Burnaby BC $78,067, Fisheries Council of British Columbia Vancouver BC $115,067, Fishery Products International Ltd St John's Nfld $1,073,765, G & B Automated Equipment Ltd Downsview Ont $159,861, Gestion GVA Inc Montreal Que $70,764, Gestion Vibec Inc Victoriaville Que $142,526, H A Simons Ltd Vancouver BC $88,778, Halcyon Waterbed Inc Downsview Ont $138,758, Imax Systems Corporation Toronto Ont $84,718, Indusmin div of Falconbridge Ltd Toronto Ont $52,857, Interimco Projects Engineering Corp Ottawa Ont $70,000, Kockums Cancar Inc Vancouver BC $76,652, Lavalin International Inc Vancouver BC $555,084, MacDonald Dettwiller & Associates Ltd Richmond BC $106,008, Madison Chemical Industries Milton Ont $100,000, Management Video Publications Ltd Toronto Ont $55,592, Mitten Vinyl Inc Cambridge Ont $90,584, Monenco Ltd St Catharines Ont $122,900, National Sea Products Ltd Halifax NS $2,029,994, Paperjacks Ltd Markham Ont $71,211, Quadro Engineering Inc Waterloo Ont $59,619, Ralph McKay (Canada) Ltd Regina Sask $56,823, Raytheon Canada Ltd Waterloo Ont $78,336, Redwood Plastics Corp Surrey BC $80,447, Reid Crowther and Partners Ltd Calgary Alta $535,292, Sandwell Swan Wooster Inc Vancouver BC $131,322, Seafood Exporters Corp of Nfld & Labrador St John's Nfld $126,511, Sogex International Inc Montreal Que $77,130, Stream-Flo Industries Ltd Edmonton Alta $113,837, Swecan International Ltee Lanoraie Que $63,185, The McElhanney Group Ltd Vancouver BC $110,749, United Maritime Fishermen Co-operative Moncton NB $100,494, Urban Transportation Development Corp Toronto Ont $185,967, Versatile Pacific Shipyards Inc Vancouver BC $121,172, WP London and Associates Ltd Niagara Ont $157,242, Zenon Environment Inc Burlington Ont $51,315, Zimmcor Company Lachine Que $168,312.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $474,473—International Coffee Organization London England $78,140, International Customs Tariff Bureau Brussels Belgium $81,429, International Sugar Organization London England $50,672, International Tin Council London England $96,703, OECD/Steel Paris France $51,750.

Council of Canadian Trading Houses $100,000

Customs Co-operation Council $396,158

Defence support assistance to Non-NATO countries $544,272

Fees for membership in the International Wheat Council $278,249

Financial assistance in the field of disarmament and arms control $103,339

Financial assistance in the field of disarmament and arms control $226,340

Food and Agriculture Organization $9,803,614

Foreign Service Community Association $11,000

General Agreement on Tariff and Trade $2,491,196

Grant for trade promotion in the Asia-Pacific Region $610,000

Grant in lieu of taxes on diplomatic consular and international organization's property in Canada in accordance with the terms and conditions approved by the Governor in Council $2,497,619—Corp of the City of Ottawa Ottawa Ont $1,626,682, Corp of the City of Vancouver Vancouver BC $111,016, Village of Rockcliffe Park Rockcliffe Ont $607,103.

Grant to the France-Canada Businessmen's Committee $50,000

Grant to the France-Canada Chamber of Commerce $50,000

Grant to the University of British Columbia—Korean Chair $50,000

Grants in aid of academic relations $3,668,965—Council of Ministers of Education Toronto Ont $55,000, International Council for Canadian Studies Ottawa Ont $113,000, World University Service of Canada Ottawa Ont $555,907.

Grants in aid of cultural relations $3,216,504—AISEC Canada Inc Montreal Que $119,500, Conseil des Arts du Canada Ottawa Ont $90,500, General Arts Management Inc Toronto Ont $123,500, Gestion artistique mondiale Inc Montreal Que $122,000, Les Grands Ballets Canadiens Montreal Que $114,770, Professional Art Dealers Assoc of Canada Inc Toronto Ont $60,000, Skalgioannis Arts Management Montreal Que $75,511, The National Arts Centre Orchestra Ottawa Ont $58,000, The National Ballet

Toronto Ont $65,000, The Toronto Symphony Toronto Ont $158,000, Toronto Dance Theatre Toronto Ont $65,500.

Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to International Trade Development $405,000—Dalhousie University Halifax NS $82,740, Ecoles des Hautes Etudes Commerciales Montreal Que $84,234, University of BC Vancouver BC $73,526, University of Manitoba Winnipeg Man $84,500, University of Western Ontario London Ont $80,000.

Intergovernmental Committee for Migration $10,000

International Atomic Energy Agency $6,249,113

International Atomic Energy Agency for Nuclear Regulatory Training $43,608

International Baccalaureat Office $5,000

International Civil Aviation Organization $1,123,666

International Civil Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years $140,114

International Energy Agency $728,724

International Institute of Administrative Sciences $33,054

International Institute of Applied Systems Analysis $424,001

International Labour Organization $5,351,773

International Maritime Organization $160,232

International Peace Academy $100

Inter-American Institute for Co-operation on Agriculture $1,750,216

North Atlantic Treaty Organization—Cost of civil administration $5,016,235

North Atlantic Treaty Organization—Science programs $622,707

Nuclear Energy Agency of the OECD $343,387

Organization for Economic Co-operation and Development $6,077,324

Organization for Economic Co-operation and Development (Centre for Education, Research and Innovation) $133,506

Pan American Health Organization $4,892,352

Pan American Institute for Geography and History $10,000

Participation in activities of the international french-speaking community $564,331—Assoc des universités partiellement et entièrement de langue française Montreal Que $150,000, Centre international de recherches d'échanges et de coopération pour les Caraïbes et l'Amérique latine Quebec Que $100,000.

Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park $539,565

Payments in accordance with the terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries $339,350—Royal Bank of Canada Winnipeg Man $248,154, Toronto-Dominion Bank Toronto Ont $89,014.

Payments under the Diplomatic Service (Special) Superannuation Act $186,906

Permanent Court of Arbitration $11,222

Secretariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française $47,808

Technology Inflow Program Fund $319,780

Telecommunications Executive Management Institute of Canada $43,275

United Nations Association in Canada $110,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination $8,150

United Nations Educational, Scientific and Cultural Organization $7,488,065

United Nations Industrial Development Organization $2,387,779

United Nations Institute for Training and Research $60,000

United Nations Interim Force in Lebanon $7,681,654

United Nations Organization $30,599,431

United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer in the Middle East $1,466,151

United Nations Trust Fund for South Africa $40,000

United Nations Voluntary Fund for the Environment $1,099,127

United Nations Voluntary Fund for the Victims of Torture $10,000

World Health Organization $10,157,155

World Intellectual Property Organization $481,958

WORLD EXHIBITIONS PROGRAM $891,687

Canada's fees for membership in the international Bureau of Expositions $11,867

World Exhibitions Expo 86, Vancouver BC $879,820

Canadian International Development Agency $1,820,208,289

Commonwealth scholarships and fellowships $8,047,211—Assoc of Universities and Colleges of Canada Ottawa Ont $7,145,468, Chedoke-McMaster Hospitals Hamilton Ont $57,887, Revenue Canada Taxation Ottawa Ont $344,071.

CIDA scholarships to Canadians for studies related to international development assistance $507,400

Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto $750,000—North-South Institute Ottawa Ont $750,000.

Grant to the Asia-Pacific Foundation of Canada $500,000

Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and for special administrative expenses directly related thereto $144,175,000—Agence de coopération culturelle et technique/Programme spécial du développement Paris France $1,650,000, Assoc des universités partiellement ou entièrement de langue française/Fonds international de coopération universitaire Montreal Que $910.000, Commonwealth Fund for Technical Co-operation London England $16,800,000,

EXTERNAL AFFAIRS—*Continued*

Department of External Affairs Ottawa Ont $297,542, International Atomic Energy Agency Montreal Que $1,271,850, International Board for Plant Genetic Resources Geneva Switzerland $450,000, International Board for Soil and Research Management Bangkok Thailand $425,000, International Centre for Agricultural Research in Dry Areas Geneva Switzerland $1,000,000 International Centre for Tropical Agriculture New York NY USA $1,700,000, International Council for Research in Agroforestry Ottawa Ont $865,000, International Crops Research Institute for the Semi-Arid Tropics Cobourg Ont $1,850,000, International Food Policy Research Institute Ottawa Ont $425,000, International Institute for Educational Planning Paris France $220,000, International Institute for Tropical Agriculture Cobourg Ont $1,850,000, International Laboratory for Research on Animal Diseases Cobourg Ont $1,000,000, International Livestock Centre for Africa New York NY USA $1,000,000, International Maize and Wheat Improvement Centre Chicago Ill USA $1,765,000, International Potato Centre Cobourg Ont $1,200,000, International Rice Research Institute Manila Philippines $1,700,000, International Service for National Agricultural Research The Hague Netherlands $375,000, International Trade Centre Geneva Switzerland $1,100,000, Onchocerciasis Control Program New York NY USA $1,700,000, Secrétariat général de la conférence des ministres de la jeunesse et des sports Quebec Que $581,890, Secrétariat technique-permanent/Programme de bourses canadiennes Dakar Senegal $130,000, Tropical Diseases Research Program New York NY USA $1,800,000, United Nations Children's Fund New York NY USA $17,144,230, United Nations Department for Technical Cooperation for Development New York NY USA $242,172, United Nations Development Fund for Women New York NY USA $1,500,000, United Nations Development Program New York NY USA $65,905,769, United Nations Education Scientific Cultural Organization New York NY USA $135,000, United Nations Educational and Training Program for South Africa New York NY USA $350,000, United Nations Fund for Namibia New York NY USA $200,000, United Nations Fund for Population Activities New York NY USA $14,910,000, United Nations Headquarters New York NY USA $70,000, West African Rice Development Assoc Washington DC USA $770,000, World Commission on Environment and Development Geneva Switzerland $400,000, World Health Organization Vancouver BC $400,000.

Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $168,952,198—Agricultural Development Corporation of Saskatchewan Regina Sask $139,858, Alberta Wheat Pool Bow Island Alta $1,664,973, Allstate Grain Co Ltd Surrey BC $132,000, Assistance médicale internationale Montreal Que $292,339, Bergerco Canada Agriculture Ltd Moose Jaw Sask $109,946, BP Kent Flour Mills Ltd Virden Man $298,525, Brett Young Seeds Ltd Winnipeg Man $154,120, Canada Packers Ltd Toronto Ont $3,798,136, Canadian Dairy Commission Ottawa Ont $12,014,625, Canadian International Grains Institute Winnipeg Man $162,160, Canadian Wheat Board Winnipeg Man $60,870,805, Canbra Foods Ltd Lethbridge Alta $1,711,641, Canmar Grain Inc Regina Sask $95,770, Cargill Ltd Winnipeg Man $126,115, Connors Bros Ltd Blacks Harbour NB $5,957,550, Cook's Division of Gerbo Inc Hensall Ont $740,851, CSP Foods Ltd Winnipeg Man $5,127,225, Dover Flour Mills Cambridge Ont $1,146,888, Ellison Milling Co Lethbridge Alta $886,900, Ferguson Bros and Associates Ltd Scarborough Ont $159,750, Fisheries Prices Support Board Ottawa Ont $3,202,350, Food Agriculture Organization Rome Italy $345,000, Great Canadian Bean Co Inc Ailpa Craig Ont $195,580, Harder's Seed Service Ltd Plum Coulee Man $348,287, Hensall District Cooperative Inc Hensall Ont $551,840, International (Sea Path) Projects Inc Montreal Que $309,212, Manitoba Pool Elevators Winnipeg Man $934,948, Maple Leaf Mills Ltd Toronto Ont $8,936,331, Maple Leaf Monarch Toronto Ont $1,342,567, Maritime Agency Ltd West Vancouver BC $107,727, MMB Rural Development Corp Ottawa Ont $81,582, Northern Sales Co Ltd Vancouver BC $55,682, Ogilvie Flour Co Ltd Montreal Que $11,053,189, Parrish & Heimbecker Ltd Toronto Ont $2,273,324, Proctor & Gamble Inc Toronto Ont $767,484, Robin Hood Multifoods Ltd Montreal Que $9,105,988, Rogers Foods Ltd Armstrong BC $528,133, Roy Legumex Inc St Jean Baptiste Man $548,491, Rozon Milling Inc Montreal Que $403,796, Soo Line Mills (1969) Ltd Winnipeg Man $1,070,015, Supply and Services Canada Hull Que $661,434, WG Thompson & Sons Ltd Blenheim Ont $377,903, World Food Program Rome Italy $29,870,220.

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $53,200,000—Canadian Council of Churches Toronto Ont $955,000, Canadian Hellenic Congress of Toronto Toronto Ont $100,000, Canadian Lutheran World Relief Winnipeg Man $210,000, Canadian Red Cross Society Ottawa Ont $11,056,322, Collaboration santé internationale Quebec Que $50,000, Department of National Health and Welfare Ottawa Ont $246,044, Horizons of Friendship Cobourg Ont $410,900, International Committee of the Red Cross Cobourg Ont $825,000, Organisation catholique canadienne pour le développement et la paix Montreal Que $395,000, Oxfam-Canada Ottawa Ont $447,900, Pan-American Health Organization Washington DC USA $1,319,243, United Nations Border Relief Operations New York NY USA $1,000,000, United Nations Children's Fund New York NY USA $5,350,000, United Nations Commissioner for Refugees Geneva Switzerland $18,155,000, United Nations Disaster Relief Organization New York NY USA $2,404,500, United Nations Relief & Works Agency for Palestinian Refugees Geneva Switzerland $9,900,000, World Health Organization Vancouver BC $200,000, World Vision Canada Mississauga Ont $58,000.

Development assistance including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities, and for special administrative expenses directly related thereto $814,492,889—135944 Canada Inc Outremont Que $73,213, 96718 Canada Inc Montreal Que $87,317, A B Sunter Resource Design Analinc Ottawa Ont $64,192, A J Graham Engineering Consultant Ltd Ottawa Ont $150,693, AB Chance Co of Canada Ltd Scarborough Ont $179,197, Abex Industry Inc Toronto Ont $1,122,984, Acier Casteel Inc Longueuil Que $59,869, Aciers Marshall Chomedey Que $79,000, Acklands Ltd Ottawa Ont $185,595, Acres International Toronto Ont $793,857, ACS Group Ltd Ottawa Ont $99,729, Adam Clark Co Ltd Hamilton Ont $58,309, Adam Gauthier Thériault Shea St-Lambert Que $75,000, Adelard Enterprises Ltd Nepean Ont $119,841, ADS Associés Ltée Ste-Foy Que $191,692, African Medical and Research Foundation Pickering Ont $1,496,678, Aga Khan Foundation Canada Toronto Ont $1,000,000, AGRI Consultants Inc Montreal Que $80,681, Agricultural Development Corp of Saskatchewan Regina Sask $3,513,521, Agriculture Air Inc Ste-Cecile de Milton Que $970,000, Agro Strategies International Inc

EXTERNAL AFFAIRS—*Continued*

Hull Que $109,822, Agrodev Canada Inc Ottawa Ont $605,609, Agrovet Inc Montreal Que $79,163, Air British Columbia Richmond BC $293,349, Air Drilling Services (Inter) Ltd Calgary Alta $742,243, Akhurst Machinery Ltd Vancouver BC $113,119, Alberta Advanced Education Edmonton Alta $1,045,598, Alcan Canada Montreal Que $11,648,578, Alcan Wire and Cable Toronto Ont $3,090,855, Algonquin College of Applied Arts and Technology Ottawa Ont $135,076, Allan Buyers Equipment Ltd Orillia Ont $50,496, Altrows L Toronto Ont $62,922, Amalgamated Railway Supplies Montreal Que $577,177, Ambassade du Royaume du Maroc Ottawa Ont $703,693, AMP of Canada Ltd Markham Ont $51,760, Anema FF Angers Que $60,652, Angaladian H Montreal Que $113,993, Anixter Canada Inc Lachine Que $57,754, Apotex Inc Weston Ont $65,727, Appui Inc Sherbrooke Que $1,294,285, ARA Consultant Toronto Ont $3,056,989, Arbex Forest Development Co Ltd Ottawa Ont $69,454, Architectes Robillard Jetté Montreal Que $71,607, Armstrong G Ottawa Ont $53,091, Arvida-Maritime Shipping Ltd Toronto Ont $71,882, ASEA Inc St Laurent Que $786,447, Assoc of Canadian Community Colleges Toronto Ont $6,193,908, Assoc Gaucher Pringle Econosult Montreal Que $716,219, Assoc of Universities & Colleges of Canada Ottawa Ont $1,635,758, Associated Engineering International Ltd Burnaby BC $1,057,182, Asstech Conseils Ltd Quebec Que $148,038, Atlas Copco Canada Ltd Pointe-Claire Que $633,278, Audor Communications Inc Ottawa Ont $944,530, Automateur Terrebonne Ltée Montreal Que $113,677, B and T McFarlane Ottawa Ltd Nepean Ont $95,400, B Helm Associates Ltd Toronto Ont $75,222, Babcock and Wilcox Canada Cambridge Ont $2,512,128, Babcock-BSH Badherfeld Germany $186,827, Bacon GB Fredericton NB $60,735, Banque de Montréal Montreal Que $2,556,307, Barber Hydraulic Turbine Inc Port Colborne Ont $337,277, Barclays Bank of Canada Toronto Ont $482,696, Bastien L Montreal Que $82,639, Bata Library—Trent University Peterborough Ont $71,110, Baudin BP Chambly Que $69,954, BC Hydro & Power Authority Vancouver BC $1,297,336, BC Ministry of Education Victoria BC $280,569, Beauchemin Beaton Lapointe Inc Montreal Que $94,851, Belize $3,206,202, Belize Estate and Produce Co Ltd Belize City Belize $177,018, Bell Canada International Inc Ottawa Ont $1,414,268, Belzile Brassard Gallienne Lavoie Architects Quebec Que $70,652, Benharrosh GM Montreal Que $84,532, Berg Chilling System Ltd Scarborough Ont $260,748, BG Checo International Ltd Montreal Que $240,100, Biopharm sociétés d'analyses Montreal Que $54,900, Bissett Resources Consultants Ltd Calgary Alta $127,393, Black Dragon River Consortium Edmonton Alta $1,549,177, Blais McNeil Lussier et Associés Ste-Foy Que $1,317,180, Boileau et Associés Inc Gatineau Que $100,697, Bois et Placages Généraux Ltée Longueuil Que $2,586,927, Bombardier Ltd Montreal Que $1,759,358, Bondar-Clegg and Co Ltd Ottawa Ont $342,887, Boone Plumbing Supply Ottawa Ont $88,898, Both Belle Robb Ltd Westmount Que $77,982, Bourbonnière G Gloucester Ont $63,470, Breton Banville & Associés Mont St-Hilaire Que $59,854, Brosz & Associates Scarborough Ont $114,900, Brown Boveri (Canada) Ltd Pointe-Claire Que $1,212,221, Brown Boveri Zimbabwe (PVY) Ltd Harare Zimbabwe $159,489, Brozostek TB Rimouski Que $71,662, Bureau universitaire tunisien Ottawa Ont $487,250, Burloak Mechanical Ltd Oakville Ont $94,839, Buteau D Sillery Que $70,429, Butler Manufacturing Co (Canada) Ltd Burlington Ont $344,706, Cain PA Toronto Ont $82,354, Camion Inter-Anjou Inc Anjou Que $208,253, Can-Mag International Construction Managers Ltd Beaconsfield Que $181,414, Canac Consultants Ltd Montreal Que $1,741,424, Canada Tractor Mississauga Ont $614,184, Canada Wire & Cable International Don Mills Ont $5,106,967, Canadex Scarborough Ont $586,671, Canadian Commercial Corporation Ottawa Ont $10,674,784, Canadian Council for International Cooperation Ottawa Ont $571,897, Canadian Executive Service Organization Toronto Ont $61,750, Canadian Fishery Consultants Ltd Halifax NS $200,858, Canadian General Electric Co Ltd Toronto Ont $5,011,375, Canadian Hunger Foundation Ottawa Ont $3,322,558, Canadian International Project Managers Ltd Montreal Que $3,991,054, Canadian International Water Energy Consultants Niagara Falls Ont $3,638,068, Canadian Marconi Company Montreal Que $1,214,247, Canadian Medical Assoc Ottawa Ont $111,000, Canadian Organization through Development & Education Ottawa Ont $852,560, Canadian Overseas Airlines Ltd Richmond BC $525,000, Canadian Pacific Consulting Services Ltd Montreal Que $1,980,376, Canadian Public Health Assoc Ottawa Ont $111,689, Canadian Seed Trade Assoc Ottawa Ont $255,000, Canadian Society for Civil Engineering Montreal Que $96,671, Canbar Products Ltd Waterloo Ont $137,504, Canpotex Inc Saskatoon Sask $32,782,839, Canron Inc Toronto Ont $503,682, Canterra Engineering Ltd Calgary Alta $91,765, Capital Equipment Inc Rexdale Ont $180,192, Care Canada Ottawa Ont $4,756,741, Caron G Rivière du Loup Que $55,668, Carrier G Gatineau Que $110,340, Carrière Lapointe et Associés Hull Que, $214,299, Carte Electric Ltd Winnipeg Man $83,158, Casteel Inc Longueuil Que $189,341, Caterpillar of Canada Mississauga Ont $680,472, CBCL Ltd Halifax NS $266,915, Cegelec Alsthom Canada Inc Brossard Que $298,306, Cegep de Victoriaville Victoriaville Que $148,600, CEGIR Inc Montreal Que $1,646,766, Centennial Centre of Science & Technology Don Mills Ont $825,000, Centre canadien d'études et de coopération internationale Montreal Que $4,255,756, Centro Internacional De Agricultura Tropical New York NY USA $512,520, Cerac Inc Sillery Que $68,680, Chaleur Fertilizer Ltd Petit Rocher NB $1,507,725, Chamera Constructors (SNC) Montreal Que $11,384,413, Champion Road Machinery Ltd Goderich Ont $4,795,423, Charbonneau J Napierville Que $74,345, Chasen RR St-Leonard Que $92,929, Chemagro Ltd Mississauga Ont $351,050, Chicoine JP Longueuil Que $52,770, Chipman Inc Stoney Creek Ont $172,192, Chouinard J Beauport Que $90,418, Christian Reform World Relief Committee Canada Burlington Ont $283,746, CI Power Services Ltd Mississauga Ont $196,784, Cie Canada Allied Diesel Ltée St-Laurent Que $325,724, CIT Alcatel Paris France $76,331, CJ MacLellan & Associates Ltd Antigonish NS $154,196, Clark JOS North Vancouver BC $166,533, Clarkson G Ottawa Ont $95,952, Club 2/3 Inc Montreal Que $913,287, CO-GENAR Regor Ltée Ottawa Ont $2,783,330, Coady International Institute Antigonish NS $820,759, Cocoa Project Management Board Grenada $250,814, Cogesult Inc Montreal Que $1,083,076, Collavino Inc Windsor Ont $320,151, Comac-T Inc Beauce-Sud Que $631,811, Connaught Laboratories Ltd Willowdale Ont $1,724,212, Consortium intercollégiale développement en éducation Ste Anne de Bellevue Que $1,070,000, Consortium Interfor Inc Quebec Que $419,197, Consortium M A N Sometal Pointe-Claire Que $3,363,311, Consortium SDS Hydrogeo Canada Montreal Que $2,438,123, Constructions Beauce-Altas Inc Ste-Marie de Beauce Que $59,970, Consultants HQI-LGL-LMBDS Montreal Que $615,596, Consultants Jacques Roy & Associés Montreal Que $67,846, Consultation Nadeau International Inc Montreal Que $87,681, Contra-Lec Winnipeg Man $76,365, Conviron Products Co Winnipeg Man $57,100, Cooper Industries Canada Inc Sudbury Ont $194,885, Coopérative d'animation et de consultation Montreal Que $94,012, Cooperative Development Foundation Ottawa Ont $228,585, Corrosion Service Co Ltd Downsview Ont $74,392, Crippen International Ltd North Vancouver BC $185,925, Crosscurrents Consulting Wakefield Que $84,199, Cullent Detroit Diesel Allison Burnaby BC $63,330, Cummins Ontario Ltd Oakville

EXTERNAL AFFAIRS—*Continued*

Ont $58,264, CUSO Ottawa Ont $5,581,651, D & S Petroleum Consulting Group Ltd Calgary Alta $1,627,582, D E L Equipment Toronto Ont $64,442, D'Aoust-Martin C Kanata Ont $83,718, Dancose J Aylmer Que $74,309, David Tighe Inc Montreal Que $54,382, Davies Flaman Partner Management Systems Ottawa Ont $55,917, De Hann SC Roseau Dominica $78,458, De Havilland Aircraft of Canada Ltd Downsview Ont $97,137, Degremont Infilco Ltée Montreal Que $317,604, Delcanda Engineers Planners and Economists International Ltd Don Mills Ont $4,643,342, Deloitte Haskins and Sells Associates Toronto Ont $188,450, Department of Agricultural & Rural Development of NB Fredericton NB $2,261,308, Department of Agricultural Research Education of India New Delhi India $98,608, Department of Agriculture Ottawa Ont $3,912,324, Department of Communications Ottawa Ont $993,516, Department of Energy Mines and Resources Ottawa Ont $391,184, Department of External Affairs Ottawa Ont $75,989,715, Department of Fisheries and Oceans Ottawa Ont $259,034, Department of National Revenue Taxation Ottawa Ont $926,213, Department of Secretary of State Hull Que $77,775, Department of Transport Ottawa Ont $7,255,291, Desloges C Quebec Que $81,392, Desrosiers B Belize City Belize $57,863, Desseau et Associés International Ltée Laval Que $122,011, Desy International St Romuald Que $2,476,623, Dictaphone Canada Ltd Nepean Ont $255,338, Digim (1983) Inc Montreal Que $478,260, Digital Equipment of Canada Ltd Ottawa Ont $422,672, DLM Consortium Ottawa Ont $512,548, Dominica $250,355, Dominion Bridge-Sulzer Inc Lachine Que $68,123, Dominion Engineering Works Co Ltd Lachine Que $402,793, Dominion Raw Materials Ltd Ottawa Ont $13,523,398, Dominion Textile Inc Montreal Que $1,887,271, Domtar Inc Montreal Que $1,202,760, Donn Risk Equipment Ltd Concord Ont $145,801, Douserv Group Inc Montreal Que $10,086,166, DPA Group Inc Halifax NS $307,427, Drummond McCall Inc Hamilton Ont $433,665, Dufour C Aylmer Que $97,471, Dupont Canada Inc Mississauga Ont $1,412,041, Dur-O-Wall Ltd Mississauga Ont $53,059, Durocher JE Quebec Que $58,293, Dussault C Calgary Alta $65,416, Dutech Consultants Inc Montreal Que $82,455, Dynapac Ltd Mississauga Ont $150,746, E D S Inter Inc Montreal Que $81,885, E S S A Ltd Vancouver BC $76,481, E T Jackson & Associates Ltd Ottawa Ont $115,610, Ecodyne Ltd Oakville Ont $1,525,571, Ecole des hautes études commerciales Montreal Que $1,119,634, Ecole nationale d'administration publique Ste-Foy Que $2,709,086, Ecole polytechnique de Montréal Montreal Que $3,866,150, Ecologistics Ltd Waterloo Ont $50,000, Econolynx International Ltd Ottawa Ont $179,503, Econosult Inc Montreal Que $972,550, Econotex Inc Montreal Que $55,512, Edpra Consulting Inc Ottawa Ont $310,173, Elastic Spike Corporation of America Stewartson PA USA $774,454, Elliott HC Halifax NS $64,858, Elmac World Transport Ltd Montreal Que $206,726, Elston Industry Ltd Toronto Ont $89,968, Enervac Corporation Cambridge Ont $69,082, Envirocom International Ltd Vancouver BC $1,613,003, Equifab Inc Boucherville Que $51,265, Equipa International Brossard Que $239,708, Equipment Rapco Inc St-Laurent Que $138,511, Equipment Sales and Services Ltd Rexdale Ont $277,861, Evaplan Consultation Inc Gloucester Ont $92,538, Experco Ltée Drummondville Que $360,851, FX Drolet Inc Quebec Que $194,609, Fairmont Railway Motors Ltd Mississauga Ont $495,288, Fairview Toyota Pointe-Claire Que $65,448, Family Service Canada Ottawa Ont $91,600, Federal Pioneer Ltd Toronto Ont $1,480,920, Fenco Engineers Inc Toronto Ont $107,229, Fenton JK Olds Alta $53,433, Ferranti Packard Ltd Toronto Ont $64,410, Firestone Canada Inc Stoneycreek Ont $80,791, Fish Technology Consultant St John's Nfld $68,551, Fisher Scientific Co Ltd Ottawa Ont $175,957, Flygt Canada Vancouver BC $350,304, Food and Agriculture Organization Rome Italy $154,357, Forestal International Ltd Vancouver BC $298,358, Foster Refrigerator of Canada Drummondville Que $165,566, Fouillard A Ottawa Ont $74,538, Foundation for International Training Don Mills Ont $352,000, Foundation Skanska Joint Venture Danderad Sweden $2,279,142, G & G Frères Inc Noranda Que $58,332, Gadbois G Montreal Que $65,827, Gagnair Consultants Ltée Montreal Que $145,648, Gagnon G Laval Que $91,932, Gainer WD Edmonton Alta $98,280, Garand International Telecommunications Ltd Edmonton Alta $60,252, Gaucher Pringle Consultants Ltd Montreal Que $80,630, GEC Canada Ltd Mississauga Ont $205,844, GEC Diesels Inc Etobicoke Ont $122,099, Geneq Inc Anjou Que $77,065, General Motors Canada Truck Center Montreal Que $289,076, General Motors Canada Diesel Division London Ont $7,335,431, General Motors of Canada Ltd Montreal Que $18,860,061, Geomines Ltée Montreal Que $1,307,388, Geophysique GPR International Longueuil Que $539,548, George M Fraser Ltd Scarborough Ont $122,237, Geyay BJ Montreal Que $122,586, Giroux M Ottawa Ont $56,703, Golder Associates Eastern Canada Ltd Rexdale Ont $67,688, Gonzales F St-Luc Que $58,054, Gonzalez C Gatineau Que $70,803, Goodyear Canada Inc Islington Ont $429,954, Goss Gilroy and Associates Ltd Ottawa Ont $67,018, Gralen Technology Stittsville Ont $56,196, Grant Phipps Tsutsmi & Associates Ltd Calgary Alta $86,839, Greaves F Calgary Alta $52,129, Gretsinger LE Pine Falls Man $81,070, Groupe Poulin Thériault Ltée Quebec Que $4,130,387, Guillevin International St-Laurent Que $65,220, Guitard A Montreal Que $82,809, H A Simons Ltd Vancouver BC $76,000, H J Saaltink and Associates Ltd Mount Lehman BC $60,225, H N Engineering Inc Burnaby BC $866,899, H Thomas Patterson Aviation Consultant Inc Willowdale Ont $55,058, Hanneson W Victoria BC $76,113, Harris Farinon Canada Inc Dorval Que $279,428, Harris GW Winnipeg Man $57,175, Harris RK Toronto Ont $58,871, Hawker Siddeley Canada Inc Trenton NS $8,106,389, Henry KA West Vancouver BC $57,044, Hewitt Equipment Ltd Pointe-Claire Que $2,817,217, Hewlett Packard Canada Ltd Montreal Que $135,552, Hewlyn Corporation Willowdale Ont $430,200, High Commission of India Ottawa Ont $4,511,211, Highland Motors (Maxville) Ltd Maxville Ont $56,189, Hitesi Products Inc Varennes Que $415,327, Holland College Charlottetown PEI $54,445, Honco Inc Bernieres Que $658,989, Hope International Development Agency New Westminster BC $400,000, Horizons of Friendship Cobourg Ont $100,000, Hoskin Scientific Ltd Oakville Ont $76,039, Hotel Plaza de la Chaudière Hull Que $50,306, Hugh Ayers Engineering Ltd Guelph Ont $56,572, Hydro-Québec International Montreal Que $4,380,636, Hydrosult Inc Montreal Que $166,824, I C M Ltée Montreal Que $103,644, Iezzi Raymond Iezzi Consulting Inc Longueuil Que $81,802, Imopac International Inc Ville St-Laurent Que $94,177, Imtrex Commodity Inc Oakville Ont $1,833,472, Industrie Vallée St-Alban Que $111,950, Ingersoll-Rand Canada Inc Montreal Que $141,996, Inmanex Inc Nepean Ont $68,457, Inspectra Ltd Montreal Que $50,959, Institut international de la communication Montreal Que $1,621,269, Institute for Research on Public Policy Victoria BC $91,819, Intagro Inc Montreal Que $731,894, Inter Pares Ottawa Ont $894,998, Inter Traffic Quebec Ltée Montreal Que $116,820, Interimco International Ottawa Ont $944,768, International Aeradio (North America) Ltd Richmond Hill Ont $2,086,811, International Bank Reconstruction & Development Ottawa Ont $168,500, International Briefing Associates Inc Vancouver BC $168,500, International Centre for Diarrhoeal Disease Research Bangladesh Dhaka Bangladesh $1,070,000, International Council for Research in Agro-Forestry Nairobi Kenya $384,300, International Development Associates Ottawa Ont $14,339,910, International Development Research Center Ottawa Ont $1,612,688, International Maize and Wheat Improvement Center Mexico Mexico $3,335,793, International

EXTERNAL AFFAIRS—*Continued*

Rice Research Institute Manila Philippines $385,012, International Services for National Agricultural Research The Hague Netherlands $167,119, International Union for Conservation of Nature and Natural Resources Gland Switzerland $174,700, Intertask Ltd Ottawa Ont $92,437, Ironwood Consulting Services Almonte Ont $58,457, J Pascal Inc Montreal Que $314,158, JA Faguy & Sons Ltd St-Laurent Que $52,781, Jackson WB Calgary Alta $105,877, Jacuzzi Canada Ltd Rexdale Ont $418,907, JAK International Toronto Ont $63,838, James F Hickling Management Consultants Inc Ottawa Ont $338,086, Janin Construction Ltd Montreal Que $365,827, JE Austin & Associates Vine Yard Haven Mass USA $50,227, JH Ryder Machinerie Ltée Pointe-Claire Que $81,113, John M Henderson Assoc Ltd Fredericton NB $53,085, John Van Nostrand Associates Ltd Toronto Ont $195,191, Johnson Mattey Ltd Toronto Ont $831,221, Johnston DHD Oakville Ont $116,306, Jolicœur P Montreal Que $68,343, Jones DJ Montreal Que $57,922, JR Wellington International Trading Montreal Que $905,600, K Bird Project Kathmandu Nepal $1,676,765, K Hardtke Associates Ltd Willowdale Ont $94,165, Kalucki AJ Cote-St-Luc Que $82,808, KB Watson Engineering Inc Kanata Ont $58,760, Keith International Project Inc Regina Sask $117,757, Kelly GF Pointe-Claire Que $60,404, Kenting Earth Science Ltd Ottawa Ont $906,951, Kenya $3,990,517, Ker Priestman & Associates Ltd Victoria BC $251,938, Kleinfeldt Consultants Ltd Brampton BC $143,935, Koch Engineering Co Ltd Agincourt Ont $700,289, Kone Inc Laval Que $100,099, Koot Consolidated International Ltd Ottawa Ont $134,819, Kuehne and Nagel International Ltd Montreal Que $709,172, Kutzler & Associates Kakabeka Falls Ont $64,667, Labon AL Toronto Ont $55,939, Lagacé B Hull Que $68,033, Lalonde C Halifax NS $91,131, Lalonde Girouard Letendre et Associés Montreal Que $1,157,484, Landry JP Dubuisson Que $73,590, Lantagne M McMasterville Que $80,788, Lapierre JR St Bruno de Montarville Que $85,078, Lapp HM Winnipeg Man $61,997, Latour C St Eustache Que $64,200, Lauzier Little Inc La Salle Que $584,616, Lavalin International Inc Montreal Que $3,890,126, Laventhol and Horwath Toronto Ont $103,593, Leblanc H Ottawa Ont $87,044, Leclerc R Issoudun Que $67,176, Legere Industrial Supplies Ltd Ottawa Ont $73,246, Lemerise MJ Upton Que $73,160, Les Industries PAK Inc Laprairie Que $375,950, Liftow Ltd Dartmouth NS $159,564, Livingston International Inc Toronto Ont $402,909, Lloyd J Baron Associates Ltd Vancouver BC $63,890, Logtrans Ltd Montreal Que $645,719, Loubser Consultants Inc Manotick Ont $92,819, Lu J Ste Foy Que $78,203, Lunenburg Foundry & Engineers Ltd Lunenburg NS $123,976, Mac Don Industry Winnipeg Man $175,184, MacCosham Edmonton Alta $163,701, MacDonald Dettwiller & Associates Ltd Richmond BC $7,747,790, MacLaren Engineering Inc Ottawa Ont $163,753, MacLeod J Ottawa Ont $65,298, MacNam Inc Mississauga Ont $57,129, Madill JT Pointe-Claire Que $65,612, Maheux Noiseux & Cie Montreal Que $173,072, Mahy G Conakry Guinea $75,936, Malawi $1,271,539, Mallette Major Martin Montreal Que $469,626, Manac Inc St-Georges de Beauce Que $84,640, Manitoba Institute of Management Winnipeg Man $99,645, Manson Insulation Inc Etobicoke Ont $1,868,911, Marbeck Resource Consultants Ottawa Ont $106,005, Marine Industries Ltd Sorel Que $6,354,993, Markham Electric Ltd Markham Ont $6,010,048, Marshall Macklin Monaghan Ltd Don Mills Ont $1,062,717, Martec Ltd Halifax NS $72,322, Marubeni Corp Tokyo Japan $74,993, Massey Combines Corporation Brantford Ont $2,163,307, MBL International Contractors Inc Windsor Ont $632,169, McElhanney Group Ltd Vancouver BC $818,693, Mennonite Economic Development Assoc of Canada Winnipeg Man $194,692, Mercier J Nepean Ont $59,569, Met-Chem Canada Inc Montreal Que $229,000, Metcan Fabrication Inc Ottawa Ont $395,615, Methot PE Pointe-Calumet Que $67,840, Metzger Engineering Ltd Abbotsford BC $93,516, Ministère des relations internationales du Québec Quebec Que $276,649, Mitchell RJ Ottawa Ont $56,025, Mitel Corp Kanata Ont $75,375, MM Dillon Ltd Willowdale Ont $283,770, MMB Rural Development Corp Ottawa Ont $168,070, Monitec Consultants International Inc Hull Que $55,734, Montreal Engineering Co Ltd Montreal Que $2,187,032, Morrison Waterwells Ltd Thunder Bay Ont $142,147, Motor Coils Manufacturing Co Brockville Ont $232,895, Motorola Canada Ltd Willowdale Ont $520,291, MT Ellis and Associates Ltd Ottawa Ont $75,448, Mueller Canada Inc Milton Ont $72,255, Multilab Inc Varennes Que $149,600, Multitest Electro Ltd Toronto Ont $52,965, Murr & Murr Griff Rank Ottawa Ont $50,000, National Hydraulics Co Ltd Concord Ont $125,850, National Film Board of Canada Montreal Que $506,516, National Research Council Ottawa Ont $238,869, Nautel Electronic Laboratory Tantallon NS $277,004, ND Lea and Associates Vancouver BC $727,361, Neil & Gunter Ltd Fredericton NB $109,750, Neptune Meters Ltd Toronto Ont $187,546, Neron A Baie Comeau Que $66,201, Norenco Associates Ltd Winnipeg Man $191,744, Normand Filiatrault & Associés Laval Que $55,937, Normand McNeil Consultant Inc Laval Que $75,565, North West Sarvey Corporation (Yukon) Edmonton Alta $154,800, Northern Telecom Canada Ltd Montreal Que $2,745,927, Northwest Hydraulic Consultants Vancouver BC $995,027, Nortrak Ltd Richmond BC $100,253, Norwest Engineering Ltd Calgary Alta $97,041, Nova Port Ltd Halifax NS $355,063, Nowsco Well Services Ltd Calgary Alta $1,786,298, NS Inter Enr Montreal Que $140,310, NSI Industry Inc Aurora Ont $64,398, Nutrite Inc Brossard Que $830,554, Office of the Auditor General Ottawa Ont $1,155,264, Ontario Hydro Toronto Ont $4,447,568, Ontario Institute for Studies in Education Toronto Ont $60,790, Ontario International Cooperative Toronto Ont $538,247, Ontario Ministry of Agriculture and Food Toronto Ont $1,991,297, Ontario Ministry of Natural Resources Toronto Ont $1,712,312, Open Learning Institute of BC Richmond BC $926,283, Operation Improvement Ltd Edmundston NB $123,428, Organisation canadienne pour la solidarité et le développement Montreal Que $300,000, Organisation catholique canadienne pour le développement et la paix Montreal Que $350,000, Organization for Cooperation in Overseas Development Winnipeg Man $152,145, Organization for Economic Co-operation and Development Paris France $200,000, Ottawa Civic Hospital Ottawa Ont $281,667, Ouellet EG Laval Que $81,471, Ouellet G Sillery Que $54,993, Outboard Marine Corp of Canada Peterborough Ont $104,523, Overseas Canadian Project Management Planning Inc Charlottetown PEI $95,617, Oxfam-Quebec Montreal Que $82,873, P V U Inc Victoriaville Que $1,533,578, Paccard International du Canada Ste-Thérèse Que $877,493, Pagnotta & Associés Laval Que $106,502, Panalpina Inc Montreal Que $1,441,809, Parker Pacific Equipment Sales Langley BC $174,432, Patterson BT Ottawa Ont $60,958, Paul Egli Inc Baie d'Urfé Que $60,599, Peel Engine Services Co Ltd Mississauga Ont $157,398, Perrault M Nepean Ont $60,346, Petro Canada Calgary Alta $4,219,905, Phaneuf Gravelle Blain and Associates Montreal Que $165,035, Phar-Mell Inc Montreal Que $575,002, Phillips Cables Ltd Brockville Ont $156,724, Photosur Inc Montreal Que $1,486,166, Piteau and Associates Ltd Vancouver BC $666,919, Plan Tel Inc Montreal Que $83,756, Plenty Canada Lanark Ont $476,630, Pluritec-Shawinigan Inc Montreal Que $1,403,879, Pneus M C Inc Thetford-Mines Que $50,043, Pneutool Parts & Services Rexdale Ont $50,754, Pomerleau L Hull Que $59,623, Posgate DW Victoria BC $65,676, Potash and Phosphate Institute of Canada Toronto Ont $200,000, Potash Co of America Inc Toronto Ont $3,543,168, Potash Co of Canada Ltd Toronto Ont $5,264,432, Powell Equipment (1978) Ltd Winnipeg Man $178,767, Power Plan Consultants Inc Westmount

EXTERNAL AFFAIRS—*Continued*

Que $152,810, Preault P Gloucester Ont $88,001, Pri-Tec Construction Ltd Kanata Ont $393,943, Price Waterhouse Canada Montreal Que $101,029, Profreight International Inc Ottawa Ont $53,761, Protos Shipping Ltd Montreal Que $1,471,021, Pueblito Canada Incorporated Toronto Ont $73,000, Québec Téléphone Rimouski Que $110,524, R Angus Alberta Ltd Edmonton Alta $61,358, R L Walker and Partners Ltd Ottawa Ont $192,366, R M B Technical Services Verdun Que $59,030, R S Wallace & Associates Ltd Manotick Ont $50,000, Réfrigération Master Ltée Montreal Que $96,340, Regor International Inc Montreal Que $482,390, Rehau Industries Inc Burlington Ont $64,455, Reid Collins and Associates Ltd Vancouver BC $1,089,781, Reid Crowthers International Ltd Calgary Alta $111,872, Renewable Energy Resources Information Centre Bangkok Thailand $688,473, Republic of Indonesia Jakarta Indonesia $334,818, Reynolds Aluminium Canada Ltd Montreal Que $554,783, Robert S Broughton Consultant Inc Beaconsfield Que $121,563, Roche Ltée Groupe Conseil Ste-Foy Que $1,853,982, Roctest Ltd St-Lambert Que $81,431, Rousseau Sauvé Warren Inc Montreal Que $229,614, Royal Architectural Institute of Canada Ottawa Ont $516,216, Ryerson Polytechnic Institute Toronto Ont $1,157,261, S R Telecom Inc St-Laurent Que $55,747, S S Steamship Co Ltd Montreal Que $113,996, SAB Nife Corporation Scarborough Ont $103,497, Saga Transport Canada Inc Montreal Que $169,899, Salasan Associates Inc Winnipeg Man $157,183, Salvation Army Toronto Ont $70,000, Sandwell Swan Wooster Inc Vancouver BC $55,064, Sarioglu G Calgary Alta $97,859, SCAC Transport Canada Inc Lachine Que $2,417,756, Scandian Shipbrokering & Agency Montreal Que $693,822, Scepter Manufacturing Company Ltd Scarborough Ont $103,905, Schenck Trebel Corp Deer Park NY USA $114,120, Schneider F Milner BC $76,298, Scintrex Ltd Concord Ont $694,880, Scoralin-Dillingham Joint Venture North Vancouver BC $2,043,502, Scott WL Harriston Ont $77,775, Semex Canada Guelph Ont $302,389, Service Québecair Inc St-Laurent Que $1,849,919, Sessenwein Inc Dorval Que $50,760, Shaver Poultry Breeding Farms Cambridge Ont $77,140, Shawinigan Consultants Inc Montreal Que $3,590,658, Shell Canada Ltée Montreal Que $3,274,653, Shuna-Sofiden Candiac Que $114,872, Sidebec-Dosco Inc Montreal Que $257,162, Sigesco Ltee St-Basile-Le-Grand Que $267,718, Signal Ford (1982) Inc Montreal Que $142,633, Simons Resource Consultants Vancouver BC $1,173,632, Sinclair Radio Laboratory Ltd Aurora Ont $51,590, Sintra Ltée Ville St-Laurent Que $4,268,478, Sintra-Transelec-Belt St-Laurent Que $2,989,171, Slacan Hamilton Ont $96,938, Smart K Witless Bay Nfld $68,947, Smith R Cote St-Luc Que $69,750, SNC Deseau Montreal Que $621,155, SNC Inc Montreal Que $7,049,818, SNC/Acres Chamera Suppliers Montreal Que $12,586,338, Société d'ingénierie Cartier Ltée Montreal Que $720,372, Société d'ingénierie Pelletier international Longueuil Que $78,946, Société de développement international Desjardins (1985) Levis Que $1,870,080, Sofrecom Paris France $50,967, Sontiens LJ Yarmouth County NS $69,750, South East Asian Ministry of Education Organization Bangkok Thailand $787,080, Spar Aerospatiale Ltée Ste-Anne-de-Bellevue Que $1,436,894, Spilsbury Communication Ltd Vancouver BC $130,039, SR Telecom Inc St-Laurent Que $220,000, SSC—Accounting Services Branch Ottawa Ont $1,135,353, SSC—Bureau of Management Consulting Ottawa Ont $7,845,101, SSC—Canadian Government Printing Services Hull Que $154,159, SSC—General Services Hull Que $129,036, SSC—General Supply Hull Que $2,139,874, SSC—Service Program Ottawa Ont $357,658, St Kitts $57,353, St-Lambert Hydrogeo Canada Montreal Que $2,158,055, St Lawrence College of Applied Arts Halifax NS $302,000, St Mary's University Student's Association Halifax NS $338,152, Standard Chartered Bank Montreal Que $870,012, Stanley & Associates Engineering Ltd Edmonton Alta $1,808,340, Stelco Inc Hamilton Ont $60,077, Stothert Group Inc Vancouver BC $106,712, Strategic Management Systems International Ottawa Ont $201,451, Sulmar Canada Ltd Calgary Alta $3,205,676, Surrette Battery Co Ltd Springhill NS $67,349, Swan-Lea-Interail Vancouver BC $1,467,596, Sweco Stockholm Sweden $58,200, Sydney Steel Corp Sydney NS $21,780,743, Sylvestre BE Niamey Niger $79,594, T Pringle & Sons Ltd Montreal Que $645,822, Talisman Land Resources Consulting Vancouver BC $128,239, Tasse R Bourget Ont $65,082, TE Body and Associates Ltd Ottawa Ont $226,364, TE Whinney Ottawa Ont $111,622, Techni-Transport International Inc Montreal Que $684,334, Techteach Vancouver BC $54,893, Tecina SA Port au Prince Haiti $185,361, Tecsult International Ltd Montreal Que $118,346, Teknica Resource Development Ltd Calgary Alta $165,451, Teleconsult Ltd Vancouver BC $343,367, Telehigue M Montreal Que $58,317, Tembec Inc Montreal Que $3,735,074, Tenneco Canada Inc Coquitlam BC $67,756, Terra Surveys Ltd Ottawa Ont $221,528, Thibault N La Plaine Que $60,905, Thibeault DA Lima Peru $61,911, Thomas N Mallorytown Ont $71,495, Thomas Skinner & Sons Vancouver BC $101,281, Thompson JY Trois-Rivières Que $68,437, Thompson K Ottawa Ont $68,770, Thomson S Ottawa Ont $58,895, Timberjack Inc Woodstock Ont $399,219, TM Thomson and Associates Ltd Victoria BC $2,303,376, TPS Industries Inc Tillsonburg Ont $1,494,489, Transconsult Ltd Montreal Que $326,041, Tremblay CJ Rockforest Que $70,978, Tremblay L Lac St-Jean Que $81,556, Tri Ocean Engineering Ltd Calgary Alta $63,712, Unigec Experts-Conseils Chicoutimi Que $52,710, Union internationale des télécommunications Geneva Switzerland $153,136, Union of Canada Co-op Ottawa Ont $562,054, Uniroyal Ltd Kitchener Ont $168,910, United Nations Children's Fund Toronto Ont $22,457,508, United Nations Development Program New York NY USA $2,774,254, United Nations Economic Commission for Latin America Project Trust Fund New York NY USA $964,908, United Nations Fund for Drug Abuse Control Vienna Austria $500,000, United Nations Fund for Population Activities New York NY USA $779,705, Universal Paper Export Co Ltd Montreal Que $6,701,156, Universalia Management System Ltd Montreal Que $244,122, Universities of: Laval Quebec Que $2,624,808, Montréal Montreal Que $382,506, Québec à Montréal Montreal Que $313,090, Sherbrooke Sherbrooke Que $1,679,820, Alberta Edmonton Alta $495,133, British Columbia Vancouver BC $851,216, Calgary Calgary Alta $222,947, Carleton Ottawa Ont $1,542,536, College of Cape Breton Sydney NS $80,000, Dalhousie Halifax NS $2,909,208, Guelph Guelph Ont $2,188,565, Manitoba Winnipeg Man $1,373,437, McGill Montreal Que $2,013,000, McMaster Hamilton Ont $258,440, Memorial St John's Nfld $473,460, New Brunswick Fredericton NB $599,075, Ottawa Ottawa Ont $1,335,801, Queen's Kingston Ont $646,522, Saskatchewan Saskatoon Sask $200,809, Simon Fraser Burnaby BC $149,517, St-Mary's Halifax NS $1,255,226, Toronto Toronto Ont $1,291,719, Waterloo Waterloo Ont $73,308, Western Ontario London Ont $451,289, Windsor Toronto Ont $153,797, York North York Ont $718,548, Urgel Delisle et Associés St-Charles-sur-le-Richelieu Que $61,092, Usinages industriels ltée Montreal Que $189,792, Veronics Instruments Inc Oakville Ont $58,250, Versatile Farm Equipment Co Winnipeg Man $75,373, Vetrepharm Inc London Ont $923,938, Vic Metal Corp Victoriaville Que $83,307, Vigrass ME Ottawa Ont $68,059, Wabco Ltd Hamilton Ont $257,388, Wackid Radio Ottawa Ont $122,098, Wajax Industrial Ltd Mississauga Ont $103,610, Wallace & Tiernan Scarborough Ont $54,685, Walsh & Brais Satom Brossard Que $10,609,110, Wardrop-Deloitte Winnipeg Man $126,273, Wascana International Assistance Corp Regina Sask $75,000, Washburn & Gillis Associates Ltd Fredericton NB $150,046, Water Development Technical Assistance Project Roseau Dominica $53,300, Wescom

EXTERNAL AFFAIRS—*Continued*

Communication Studies Research Vancouver BC $51,989, Western Photogrammetry Edmonton Alta $378,775, Western Star Trucks Inc Mississauga Ont $570,864, Westinghouse Canada Inc Don Mills Ont $1,044,642, Wild Leitz Canada Willowdale Ont $179,171, William G Matthews Associates Ottawa Ont $84,703, Wilson D Mississauga Ont $60,515, Wilson DR Ottawa Ont $67,621, Wilson DL Halifax NS $82,732, Wilson J Ottawa Ont $71,195, WL Wardrop and Associates Ltd Winnipeg Man $1,319,479, World Concern Canada Associates Richmond BC $50,000, World Health Organization Zurich Switzerland $500,000, World Relief Canada Willowdale Ont $540,000, World University Services Canada Ottawa Ont $10,139,039, World Vision Mississauga Ont $686,175, Worldview International Foundation Geneva Switzerland $104,995, Worthington Canada Inc Brantford Ont $329,821, Wright E Ottawa Ont $53,034, Wyeth Ltd Windsor Ont $2,539,034, YMCA Toronto Ont $367,688, Yves C Dubé Inc Montreal Que $67,293.

Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and for special administrative expenses directly related thereto $190,207,198—Adventist Development and Relief Agency Oshawa Ont $718,674, Africa Evangelical Fellowship Willowdale Ont $50,000, African Inland Missions Scarborough Ont $441,038, African Medical Research Foundation Pickering Ont $68,000, African Wildlife Husbandry Development Mississauga Ont $405,000 Aga Khan Foundation Canada Toronto Ont $1,558,750, Aide médicale internationale à l'enfance La Pocatiere Que $82,524, Ailes de l'espérance (Quebec) Inc Montreal Que $88,870, Anglican Church of Canada Toronto Ont $1,117,391, Asian Institute of Management Manila Philippines $227,534, Assistance médicale internationale Montreal Que $733,400, Assoc carrefour international Montreal Que $71,955, Assoc des villes jumelées Granby Que $103,080, Assoc internationale des maires francophones Quebec Que $166,500, Assoc of Canadian Community Colleges Toronto Ont $3,583,182, Assoc of Universities and Colleges of Canada Ottawa Ont $694,365, Assoc pour le développement participé Longueuil Que $370,402, Assoc québécoise des organismes de coopération internationale Montreal Que $336,550, Assoc québécoise pour l'avancement des Nations Unies Gatineau Que $193,076, Au carrefour des cèdres Montreal Que $166,491, Banff School of Advanced Management Banff Alta $94,224, Boy Scouts of Canada Ottawa Ont $221,321, Calmeadow Charitable Foundation Toronto Ont $98,000, Camrose International Institute Camrose Alta $529,500, Canada-India Village Aid Assoc Vancouver BC $149,529, Canadian Aid for Southern Africa Vancouver BC $50,000, Canadian Assoc for Adult Education Trieste Italy $200,000, Canadian Baptist Federation Toronto Ont $110,312, Canadian Baptist Overseas Mission Board Toronto Ont $64,082, Canadian Bureau for International Education Ottawa Ont $411,200, Canadian Commission for Unesco Toronto Ont $350,000, Canadian Comprehensive Audit Foundation Ottawa Ont $462,520, Canadian Council for International Cooperation Ottawa Ont $3,352,863, Canadian Council of Churches Toronto Ont $287,760, Canadian Crossroads International Toronto Ont $1,250,000, Canadian Executive Services Overseas Toronto Ont $4,020,000, Canadian Federation of Deans of Management & Administration Studies Saskatoon Sask $597,155, Canadian Foundation for Caribbean Development & Cooperation Inc Ottawa Ont $53,575, Canadian Friends Services Committee Toronto Ont $113,413, Canadian Home Economics Assoc Ottawa Ont $308,050, Canadian Hunger Foundation Ottawa Ont $342,188, Canadian Institute of Cultural Affairs Toronto Ont $100,000, Canadian Jesuit Mission Toronto Ont $75,000, Canadian Labour Congress Ottawa Ont $1,273,984, Canadian Lutheran World Relief Winnipeg Man $2,354,000, Canadian National Institute for the Blind Toronto Ont $173,484, Canadian Nurses Assoc Ottawa Ont $395,052, Canadian Organization for Development through Education Ottawa Ont $3,290,040, Canadian Organization for Rehabilitation through Training Montreal Que $799,962, Canadian Physicians for Aid and Relief Toronto Ont $80,000, Canadian Public Health Assoc Ottawa Ont $10,491,574, Canadian Red Cross Society Ottawa Ont $524,451, Canadian Rotary Committee for International Development Guelph Ont $835,500, Canadian Saints Outreach New Liskeard Ont $64,170, Canadian Save the Children Fund Toronto Ont $1,839,302, Canadian School Trustees' Assoc Ottawa Ont $74,650, Canadian Society for Civil Engineering Montreal Que $73,140, Canadian Society for Non Destructive Testing Foundation Hamilton Ont $67,521, Canadian Teacher's Federation Toronto Ont $1,100,680, Cardinal Léger et ses œuvres Montreal Que $2,063,549, Care Canada Ottawa Ont $3,233,913, Carrefour de solidarité international Sherbrooke Que $182,825, Carrefour Tiers-Monde Inc Quebec Que $118,000, Cegep de Rivière du Loup Riviere-du-Loup Que $380,559, Centre canadien d'études et de coopération internationale Montreal Que $7,691,768, Centre d'amitié de solidarité internationale de la région de l'amiante Thetford Mines Que $150,035, Centre d'information de document Mozambique africain Montreal Que $65,519, Centre missionnaire des Oblats Montreal Que $633,455, Centre solidarité d'Alma Alma Que $81,200, Christian Children's Fund of Canada Toronto Ont $98,825, Christian Reform World Relief Committee Burlington Ont $1,018,120, Club 2/3 Inc Montreal Que $1,686,134, Coady International Institute Antigonish NS $929,668, Collaboration santé internationale Quebec Que $530,625, Collège de Maisonneuve Montreal Que $150,000, Collège Lionel Groulx Ste-Therese Que $125,425, Commonwealth Assoc of Tax Administrators London England $55,200, Compassion of Canada London Ont $196,802, Confédération des caisses populaires et d'économie Desjardins du Québec Levis Que $122,530, Conseil canadien de coopération Levis Que $90,600, Consumer's Assoc of Canada Ottawa Ont $50,000, Cooperative Development Foundation Ottawa Ont $4,080,677, Coopérative Nord-Sud en éducation Montreal Que $143,570, Croix D'or Montreal Que $192,925, CUSO Ottawa Ont $17,967,126, Customs Cooperation Council/Revenue Canada Bruxelles Belgique $124,000, Department of External Affairs Ottawa Ont $125,132, Developing Countries Farm Radio Guelph Ont $195,000, Development Education Centre Toronto Ont $194,744, Development Education Coordination Council of Alta Calgary Alta $545,079, Eastern and Southern African Management Institute Arusha Tanzania $347,675, École des hautes études commerciales Montreal Que $253,614, École nationale d'administration publique Ste-Foy Que $281,000, École polytechnique de Montréal Montreal Que $300,000, Economic Development International Vancouver BC $129,000, Emmanuel Relief and Rehabilitation International Stouffville Ont $292,680, Entraide Missionnaire Inc Montreal Que $142,000, Fairview College Ste-Foy Que $150,000, Federation of Canadian Municipalities Ottawa Ont $369,620, Fondation Crudem Canado-Haiti Rosemere Que $194,264, Fondation de La Salle Lachine Que $82,644, Fondation Internationale Roncalli Montreal Que $404,029, Forum Fisheries Agency Honiara Salomon Islands $248,896, Foster Parents Plan of Canada Toronto Ont $5,710,138, Foundation for International Training Don Mills Ont $86,124, Frontiers Foundation Inc Toronto Ont $75,000, Germa Group Rimouski Que $86,650, Girl Guide of Canada Toronto Ont $110,002, Global ED/Medical Supplies (Canada) Toronto Ont $143,296, Global Village (Nanaimo) Nanaimo BC $56,900, Gouvernement Provincial du Québec Quebec Que $90,520, Government of Western Samoa

EXTERNAL AFFAIRS—*Continued*

Apia West Samoa $85,960, Guelph International Resource Center Guelph Ont $66,367, Gurka Welfare Trust Canada Toronto Ont $349,500, Help A Village Effort Minden Ont $54,411, Help the Aged Ottawa Ont $110,223, Holy Ghost Father Toronto Ont $102,000, Hope International Development Agency New Westminster BC $689,922, Horizons Development Agency Cobourg Ont $61,320, Horizons of Friendship Cobourg Ont $835,097, Indian Institute of Management Ahmedabad Vastrapur India $74,570, Institut canadien d'éducation des adultes Cobourg Ont $348,440, Institut Fame Pereo Montreal Que $631,000, Institute for Development Education through the Arts Ottawa Ont $100,000, Institut international de la communication Montreal Que $120,802, Institut recherche—clinique à Montréal Montreal Que $80,000, Institute for Study and Application of Integrated Development Toronto Ont $255,608, Inter Pares Victoria Ont $1,038,109, Interchurch Fund for International Development Toronto Ont $2,099,371, International Assoc for the Transformation of Man Victoria BC $58,000, International Child Care of Canada St Catharines Ont $425,450, International Council on Social Welfare Ottawa Ont $53,105, International Defence Aid Fund Southern Africa Ottawa Ont $719,930, International Development Education Resources Assoc Vancouver BC $85,610, Jamaica Self-Help Organization Peterborough Ont $122,600, Jeunesse Canada Monde Montreal Que $8,685,890, Jeunesse du Monde Quebec Que $323,573, Journées du cinéma africain au Québec Montreal Que $50,530, K-W Overseas Aid Inc Waterloo Ont $100,000, Leprosy Mission of Canada Don Mills Ont $317,662, Lester B Pearson College Victoria BC $380,000, Lethbridge University Lethbridge Alta $86,624, London Cross-Cultural Learner Center London Ont $206,819, Maheux Noiseux & Cie Montreal Que $57,650, Malaspina College Nanaimo BC $100,000, Manitoba Council for International Cooperation Winnipeg Man $315,214, Manitoba Institute of Management Winnipeg Man $543,785, Match International Centre Ste-Anne de Bellevue Que $390,553, Memorial University of Newfoundland St John's Nfld $175,335, Mennonite Brethren Mission and Service Winnipeg Man $428,613, Mennonite Central Committee Canada Winnipeg Man $2,838,715, Mennonite Economic Development Assoc Canada Winnipeg Man $878,093, Mission Aviation Fellow of Canada Guelph Ont $214,035, Nipissing University College North Bay Ont $103,000, Nova Scotia Agricultural College Halifax NS $170,000, Ontario 490813 Ltd Petrolia Ont $113,515, Ontario Leader in Education Administration Toronto Ont $56,000, Open Learning Institute of British Columbia Richmond BC $209,284, Operation Eyesight Universal Calgary Alta $1,466,547, Organisation canadienne pour la solidarité et le développement Montreal Que $4,717,380, Organisation catholique canadienne pour le développement et la paix Montreal Que $8,249,685, Organization for Cooperation in Overseas Development Winnipeg Man $701,485, Oxfam-Canada Ottawa Ont $1,302,450, Oxfam-Québec Montreal Que $853,044, Plan Nagua Inc Charlesbourg Que $162,326, Plenty Canada Lanark Ont $614,347, Presbyterian Church of Canada Don Mills Ont $575,413, Proveda F I C Inc Montreal Que $711,929, Provincial Government of Nova Scotia Halifax NS $69,029, Pueblito Canada Inc Toronto Ont $357,290, Rooftops Canada Toronto Ont $140,000, Ryerson Polytechnical Institute Ottawa Ont $131,648, S I M Canada Scarborough Ont $369,055, Salvation Army Toronto Ont $679,178, Saskatchewan Agriculture Regina Sask $365,658, Saskatchewan Council for International Cooperation Regina Sask $422,265, Saskatchewan Indian Federated College Regina Sask $100,000, Save a Family Plan London Ont $174,278, Save the Children Fund of British Columbia Vancouver BC $353,080, SECOR Montreal Que $77,910, Secours aux lépreux Montreal Que $338,900, Share Agriculture Foundation Inc Milton Ont $60,161, Sir Edmund Hillary Foundation Toronto Ont $119,957, Société de coopération et de développement internationale Sillery Que $1,159,444, Société de développement international Desjardins (1985) Montreal Que $4,660,240, Sopar-Limbour Limbour Que $355,172, South Asia Partnership Ottawa Ont $2,258,220, St Clair College of Applied Arts and Technology Windsor Ont $192,000, St John's Oxfam Committee St John's Nfld $112,350, Terre des Hommes St-Laurent Que $114,641, The Hunger Project Montreal Que $200,000, Third World Resource Centre Windsor Ont $72,965, Tibetan Refugee Aid Society Vancouver BC $173,467, Unitarian Service Commission of Canada Ottawa Ont $911,368, United Church of Canada Toronto Ont $2,008,611, United Nations Assoc of Canada Ottawa Ont $490,022, United Nations Children's Fund Canada Toronto Ont $5,100,145, United Nations Environment Program Nairobi Kenya $54,712, Universities of: Alberta Edmonton Alta $603,600, British Columbia Vancouver BC $193,258, Calgary Calgary Alta $483,605, Carleton Ottawa Ont $697,332, College of Cape Breton Sydney NS $118,346, Dalhousie Halifax NS $181,701, du Québec à Hull Hull Que $60,000, Guelph Guelph Ont $1,162,681, Laval Quebec Que $383,769, Manitoba Winnipeg Man $306,613, McGill Montreal Que $768,756, McMaster Hamilton Ont $197,816, Moncton Moncton NB $271,540, Montréal Montreal Que $137,700, Mount St-Vincent Halifax NS $112,500, New Brunswick Fredericton NB $134,520, Ottawa Ottawa Ont $202,870, Québec à Montreal Montreal Que $158,429, Quebec à Trois-Rivières Trois-Rivières Que $232,580, Queen's Kingston Ont $246,172, Saskatchewan Saskatoon Sask $267,908, Sherbrooke Sherbrooke Que $173,546, South Pacific/Isias Suva Fidji $90,000, St Mary's Halifax NS $214,021, St-Paul Ottawa Ont $66,222, Toronto Toronto Ont $359,295, Trent Peterborough Ont $500,000, Victoria Victoria BC $100,000, Waterloo Waterloo Ont $230,200, Western Ontario London Ont $304,860, Winnipeg Winnipeg Man $209,496, York Downsview Ont $498,191, Victoria International Development Education Assoc Victoria BC $82,049, Village Aid Toronto Ont $60,000, World Concern Canada Assoc Richmond BC $371,647, World Food Day Assoc of Canada Ottawa $149,500, World Inter-Action Ottawa Ottawa Ont $76,100, World Literacy of Canada Toronto Ont $55,815, World Relief Canada Willowdale Ont $330,900, World University Services Canada Ottawa Ont $4,934,023, World Vision Mississauga Ont $1,272,698, Wycliffe Bible Translators Canada Inc Calgary Alta $440,450, Young Men's Christian Assoc of Canada Ottawa Ont $498,191, Young Women's Christian Assoc of Canada Toronto Ont $314,758, Zimbabwe Institute of Public Administration & Management Harare Zimbabwe $104,400.

Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and for special administrative expenses directly related thereto $32,356,083—A C D S Graphic Systems Inc Hull Que $50,000, A F S International Inc Calgary Alta $105,000, Acres Davy McKee Engineering Inc Toronto Ont $284,189, Acres International Ltd Niagara Falls Ont $225,581, Agro système international Inc Montreal Que $85,300, Agrodev Canada Inc Beaconsfield Que $374,916, Agrovet Inc Boucherville Que $116,100, Airways Compressor Inc Calgary Alta $120,000, Aqua Pura Technologies Inc Calgary Alta $143,625, Ardec Consulting Engineers Toronto Ont $57,235, Atlas-Gest Inc Toronto Ont $57,063, Aviation Planning Services Ltd Montreal Que $184,472, BC Hydro Vancouver BC $184,472, B I R O Inc Quebec Que $205,800, Bélair Samson Sherbrooke Que $90,000, Bell Canada International Ottawa Ont $376,550, Bennett Environmental Consultant Vancouver BC $226,719, Biopreserve Inc Ville de Laval Que $149,500, Brazil-Canada Chamber of Commerce Toronto

EXTERNAL AFFAIRS—*Continued*

Ont $133,923, Brian Helm Associates Ltd Toronto Ont $235,901, CD Schultz and Company Ltd Vancouver BC $200,436, C I L Inc Calgary Alta $65,821, C-Tech Ltd Cornwall Ont $52,769, Cambrian Engineering Group Ltd Mississauga Ont $378,420, Canada-India Business Council Ottawa Ont $68,572, Canadian Council of Professional Engineers Ottawa Ont $169,000, Canadian Energy Development Systems Toronto Ont $180,165, Canadian Export Assoc Ottawa Ont $354,953, Canadian Farm Tech Systems Waterloo Ont $57,212, Canadian International Project Manager Ltd Montreal Que $393,999, Canadian International Technical Exchange Corp Willowdale Ont $249,309, Canadian Manufacturers' Assoc Ottawa Ont $241,703, Canadian National Consultants Ltd Montreal Que $451,842, Canadian Pacific Consulting Services Ltd Montreal Que $464,835, Canedcom International Ltd Scarborough Ont $95,215, Canrede Ltd Willowdale Ont $158,652, Cardinal International Cattle Co Cardinal Ont $75,038, Caribbean Project Development Facility International Ltd Washington DC USA $390,000, Champion Road Machinery Group Ltd Goderich Ont $122,226, Conference Board of Canada Ottawa Ont $393,140, Conseiller Cofiam Inc Montreal Que $190,657, Consultasia Inc Montreal Que $309,209, Continental Laboratories (1985) Calgary Alta $56,874, Coopérative fédérée du Québec Montreal Que $76,005, Cowater International Inc Ottawa Ont $380,853, D A F Indal Ltd Mississauga Ont $300,000, D P A Group Inc Halifax NS $69,465, Delcanda International Ltd Don Mills Ont $176,231, Demers Gordon Baby Montreal Que $108,656, Dominion Textile Inc Montreal Que $92,545, E A C Amy & Sons Ltd Ottawa Ont $225,972, Econofitech Ltée Montreal Que $177,023, Edmonton Irrigation Specialists Edmonton Alta $199,000, Educansult Ltd Toronto Ont $108,186, Electrolyser Corporation Ltd Etobicoke Ont $82,009, Elinca Communications Ltd Ottawa Ont $199,020, Environmental Monitoring and Control Ltd Rexdale Ont $56,950, Equipments Reid Inc Montreal Que $54,796, Foundation for International Training Don Mills Ont $780,152, Gamma Processing International Ltd Ottawa Ont $60,200, Ganaraska Agricultural Supply Ltd Port Hope Ont $277,508, Gas Metro International Inc Montreal Que $240,448, Geomines Ltée Montreal Que $241,277, Glenayre Electronics Ltd Vancouver BC $96,140, Groupe Poulin Thériault Ltée Quebec Que $140,000, Groupe-Conseil S M Incorporée Ltée Longueuil Que $148,730, Groupe-Conseil Tredec Inc Montreal Que $64,640, H A Simons Ltd Vancouver BC $52,501, Hartfield Biotechnology Ltd West Vancouver BC $122,736, Himalayan Power Consultants Toronto Ont $830,000, Howe International Ltd Ottawa Ont $235,547, Hydro Québec International Montreal Que $151,879, Hydrogeo Canada Montreal Que $100,000, Imperial Flavours Inc Mississauga Ont $64,022, International Finance Corp Washington DC USA $131,236, Janin Construction Ltée Montreal Que $85,925, Judriks Enterprises Ltd Windsor Ont $72,000, Kenting Earth Sciences Ltd Ottawa Ont $50,057, Laferrière et Associés Inc Montreal Que $610,000, Lambert Lepage Labbé Inc Montreal Que $56,658, Lavalin International Inc Montreal Que $823,790, Ledesco Industries Inc L'Assomption Que $116,051, Ligna Technologies Ltd Don Mills Ont $75,000, LMBDS-Sidam Inc Montreal Que $132,000, M A Electronics Canada Ltd Mississauga Ont $68,316, MacLean Hunter Ltd Toronto Ont $102,773, Madsen Electronics Canada Ltd Oakville Ont $80,000, Magee Robertson Inc Vancouver BC $1,778,705, Maheu Noiseux & Co Montreal Que $233,710, Mar Land Engineering Ltd Markham Ont $131,250, Maria Cioni V Associates Inc Toronto Ont $90,000, Met-Chem Canada Inc Montreal Que $267,474, Mondo-Tech du Canada Ltée St-Leonard Que $87,553, Montreal Engineering Co Ltd Montreal Que $175,000, Noranda Inc Toronto Ont $224,350, North West Resource Consultants Ltd Calgary Alta $100,000, North West Survey Corp Edmonton Alta $103,000, Novacorp International Consulting Calgary Alta $101,050, Novaport Ltd Halifax NS $126,063, OBOE Engineering Ltd Ottawa Ont $250,360, Open Learning Institute of British Columbia Richmond BC $93,342, P C O International Ottawa Ont $78,583, P Preston and Associates Ottawa Ont $68,687, Pelican International Inc Fabreville-Laval Que $247,000, Philipps Barratt Kaiser Engineer Vancouver BC $100,000, Price Waterhouse Montreal Que $350,000, Proctor and Redfern International Don Mills Ont $65,000, Projecto International Inc Beaconsfield Que $223,007, Provigo Inc Montreal Que $86,543, Raymond Chabot International Inc Montreal Que $233,966, Redma Consultants Ltd Toronto Ont $292,713, Roche et Associés International Ste-Foy Que $684,192, Roy et Associés Montreal Que $72,000, S I R T E C Inc Montreal Que $272,323, S N C Inc Montreal Que $754,332, S O G I Informatique Ltée Trois-Rivieres Que $124,000, Sandwell Swan Wooster Inc Vancouver BC $667,647, Sem-Engineering Ltd Ottawa Ont $160,957, Semi-Tech Microelectronics Corp Markham Ont $67,625, Services Québecair St-Laurent Que $95,035, Société d'ingénierie Cartier Ltée Montreal Que $90,000, Solar Systems Industries Ltd Richmond BC $90,000, Sotrabira Montreal Que $105,250, Southam Communications Ltd Don Mills Ont $91,529, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $59,003, SSC—Bureau of Management Consulting Ottawa Ont $69,244, Stablex Canada Inc Ste-Therese-de-Blainville Que $83,071, Stream-Flo Industries Ltd Edmonton Alta $81,809, Super Steel Structure International Montreal Que $133,850, Technonet Asia Singapore Singapore $54,587, Tecsult International Ltée Montreal Que $278,198, Trade Facilitation Office Canada Ottawa Ont $907,632, Trim React Ltd Calgary Alta $80,000, United Tire and Rubber Co Rexdale Ont $75,000, Université du Québec à Chicoutimi Chicoutimi Que $100,000, WP London and Associates Ltd Niagara Falls Ont $63,975, Walsh Inc Montreal Que $160,808, Washington Mills Ltd Niagara Falls Ont $50,000, Wescom Communications Studies and Research Ltd Vancouver BC $53,540, Wood Gundy Inc Toronto Ont $135,000, Wright Engineers Ltd Vancouver BC $182,487.

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $233,832,331—Adventist Development and Relief Agency Oshawa Ont $105,000, Affiliated Customs Brokers Ltd Montreal Que $235,444, Agarwala VK Ottawa Ont $328,142, Alberta Food Products Fort Saskatchewan Sask $10,800,775, American Navigation Inc Montreal Que $1,923,415, Anglo Canadian Shipping Co Vancouver BC $1,240,987, B Terfloth and Co Canada Inc Montreal Que $2,438,178, BP Kent Flour Mills Ltd Virden Man $154,371, C S P Foods Ltd Winnipeg Man $18,885,112, Caleb Brett Canada Ltd Longueuil Que $62,308, Canada Packers Ltd Toronto Ont $6,185,975, Canadian Dairy Commission Ottawa Ont $8,084,032, Canadian Food for Children Toronto Ont $368,554, Canadian Foodgrains Bank Association Montreal Que $16,000,000, Canadian Lutheran World Relief Winnipeg Man $2,356,500, Canadian Salt Fish Corp St John's Nfld $5,837,147, Canadian Wheat Board Winnipeg Man $86,071,944, Canbra Foods Lethbridge Alta $233,910, Care Canada Ottawa Ont $996,000, Connors Brothers Ltd Black's Harbour NB $4,457,848, Cook's Division of Gerbo Inc Hensall Ont $1,033,175, Department of External Affairs Ottawa Ont $842,045, Dover Flour Mills Cambridge Ont $1,271,550, Ellison Milling Co Lethbridge Alta $319,300, Ferguson Brothers of St Thomas St Thomas Ont $137,670, Great Canadian Bean Co Inc Ailpa Craig Ont $204,438, Hensall District Coop Inc Hensall Ont $152,206, Hope International Development Agency New Westminster BC $278,000, International (Sea Path) Projects Inc Montreal Que $1,029,982, International Logistics Montreal Que

EXTERNAL AFFAIRS—*Concluded*

$585,198, K & N Fisheries Ltd Shelb NS $690,047, Kuehne and Nagel International Ltd Montreal Que $447,894, Maple Leaf Mills Ltd Toronto Ont $2,029,592, Maple Leaf Monarch Toronto Ont $535,587, Maritime Agency Ltd West Vancouver BC $2,868,721, Mennonite Central Committee of Canada Winnipeg Man $440,550, Narp Processors Ltd Sexsmith Alta $5,615,210, Ogilvie Flour Co Ltd Montreal Que $1,561,662, Ontario Wheat Producers Chatham Ont $16,516,993, Oxfam Quebec Montreal Que $100,000, Parrish and Heimbecker Ltd Toronto Ont $2,210,072, Proctor & Gamble Inc Toronto Ont $611,079, Protos Shipping Ltd Montreal Que $651,474, R A Chisholm Ltd Toronto Ont $521,559, R I Smith Co Ltd Shag Harbour NS $2,755,695, Robin Hood Multifoods Ltd Montreal Que $1,187,343, Rogers Foods Ltd Armstrong BC $131,519, Sable Fish Packers Ltd Clark's Harbour NS $918,006, Saga Transport Canada Inc Montreal Que $1,699,790, SCAC Transport Canada Lachine Que $4,010,607, Scandian Shipbrokering & Agency Montreal Que $3,015,544, Soo Line Mills 1969 Ltd Winnipeg Man $390,220, SSC—Revenue Fund General Supply Hull Que $591,892, United Oil Seed Products Ltd Lloydminster Alta $8,823,466, W G Thompson and Sons Ltd Bleinheim Ont $798,634, World Concern Canada Assoc Richmond BC $107,810, World Food Program Oshawa Ont $1,495,414.

Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto $2,480,474—African Development Bank $1,463,706, Caribbean Development Bank $251,801, World Bank $474,069.

Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto $20,651,311—African Assoc for Literacy and Adult Education Ottawa Ont $226,000, Aga Khan University Foundation Montreal Que $85,000, Agency for Co-operation and Research in Development London England $380,000, Approtech Asia Manila Philippines $62,500, Asian Cultural Forum Development Bangkok Thailand $78,800, Asian Institute for Rural Development Bangalore India $157,000, Assoc développement faim recherche éducation Afrique Quebec Que $250,000, Assoc mondiale de la prospective sociale Geneva Switzerland $70,000, Assoc of Commonwealth Universities London England $194,000, Assoc of Geoscientists for International Development London England $62,700, Assoc pour le développement naturel d'une architecture et d'un urbanisme africains Ouagadougou Haute Volta $232,502, Caribbean Conservation Assoc St Michael Barbados $50,000, Comité international liaison corps pour l'alimentation Waltham Ma USA $300,000, Commonwealth Engineer Council London England $56,626, Consejo De Education De Adultos De America Latina Santiago Chile $355,000, Disabled People's International Winnipeg Man $304,800, E T Jackson & Associates Ltd Ottawa Ont $56,494, Environment Liaison Center Nairobi Kenya $268,000, Foundation for International Training Don Mills Ont $274,656, Global Committee of Parliamentarians on Population and Development New York NY USA $285,000, Innovations et réseaux pour le développement Geneva Switzerland $95,000, Institut africain pour le développement Abidjan Cote D'Ivoire $450,000, Inter-American Institute of Human Rights Geneva Switzerland $60,000, Inter-American Legal Services Assoc Bogota Colombia $95,000, Inter-American University Assoc Ste-Foy Que $350,000, Inter-Press Service Rome Italy $156,500, International Centre for Diarrhoeal Disease Research Dhaka Bangladesh $200,000, International Communication Management Population Program Selangor Malaysia $177,605, International Council for Adult Education Toronto Ont $515,100, International Council for Voluntary Agencies Geneva Switzerland $170,000, International Development Law Institute Rome Italy $135,000, International Federation for Family Life Promotion Washington DC USA $140,000, International Federation Institute for Advanced Study Trieste Italy $200,000, International Federation of Agricultural Producers Paris France $50,000, International Institute for Environment and Development Washington DC USA $332,000, International Ocean Institute Halifax NS $210,000, International Organization of Consumers' Union The Hague Netherlands $75,000, International Planned Parenthood Federation London England $8,897,274, International Savings Bank Institute Geneva Switzerland $95,000, International Union Conservation of Nature Gland Switzerland $112,500, International Union for the Scientific Study of Population Liege Belgium $82,900, International Women's Tribune Center New York NY USA $148,800, Intosai Development Initiative Ottawa Ont $100,000, ISIS International Montreal Que $80,000, Latin American Institute for Transnational Studies Victoriaville Que $70,000, Network Community Oriented Education Institute Health Sciences Maastricht Netherlands $70,000, Obor Inc Clinton Conn USA $144,000, Pan African Institute for Development Geneva Switzerland $570,000, Project Counselling Service San Jose Costa Rica $120,000, Society for International Development Washington DC USA $209,500, Third World Academy of Sciences Trieste Italy $150,000, Women's World Banking New York NY USA $1,390,000, World Council of Indigenous People Ottawa Ont $110,000, World Organization of Scout Movement Geneva Switzerland $55,000, World Resources Institute Calgary Alta $67,000, World University Services International Geneva Switzerland $57,090, World Young Women Christian Assoc Geneva Switzerland $63,500.

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and for special administrative expenses directly related thereto $100,000—United Nations High Commissioner for Refugees Geneva Switzerland $100,000.

Encashment of notes issued to international financial institutions and to their development assistance funds in accordance with the International Development (Financial Institutions) Continuing Assistance Act $147,442,610—African Development Bank $11,710,088, African Development Fund $36,000,758, Asian Development Bank $4,376,789, Asian Development Fund $56,192,000, Caribbean Development Bank—Special Development Fund $290,540, Inter-American Development Bank $11,875,340, Inter-American Development Bank—Fund for Special Operations $16,539,095, International Fund for Agricultural Development $10,458,000.

Payment to the Asian Development Bank in accordance with the International Development (Financial Institutions) Continuing Assistance Act $2,513,584

FINANCE $5,951,497,745

Department $5,951,063,865

FINANCIAL AND ECONOMIC POLICIES PROGRAM $149,679,738

Payment to the International Bank for Reconstruction and Development in accordance with the Bretton Woods and Related Agreements Act $1,068,683

Payment to the International Finance Corporation in accordance with the Bretton Woods and Related Agreements Act $7,950,055

FINANCE—*Concluded*

Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act $140,661,000

FISCAL TRANSFER PAYMENTS PROGRAM $5,801,384,127

Subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,804,557—Newfoundland $9,744,145, Prince Edward Island $667,674, Nova Scotia $2,250,724, New Brunswick $1,823,587, Quebec $4,730,503, Ontario $6,057,479, Manitoba $2,192,784, Saskatchewan $2,175,375, Alberta $3,646,455, British Columbia $2,515,831.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $5,706,905,310—Equalization Payments $5,702,168,000—Newfoundland $736,182,000, Prince Edward Island $148,021,000, Nova Scotia $681,840,000, New Brunswick $632,762,000, Quebec $2,891,426,000, Manitoba $443,359,000, Saskatchewan $168,578,000; *Payments under Part II in respect of Fiscal Stabilization $360,000*—British Columbia $360,000; *Payments under Part IV in respect of Revenue Guarantee $4,300,000*—Saskatchewan $4,300,000; *Payment in respect of Undistributed Income on hand Payments under Part V $77,310*—Ontario $77,310.

Payments to provinces under the Public Utilities Income Tax Transfer Act $257,922,009—Newfoundland $11,602,374, Prince Edward Island $3,977,531, Quebec $3,959,599, Ontario $13,511,886, Manitoba $4,058,883, Saskatchewan $57,214, Alberta $220,007,737, British Columbia $11,925, Northwest Territories $115,070, Yukon $619,790.

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act ($264,247,749)—Quebec ($264,247,749).

Payments to provinces under the Supplementary Fiscal Equalization Payments 1982-87 Act $65,000,000—Manitoba $65,000,000.

Auditor General $433,880

Contribution to the Canadian Comprehensive Auditing Foundation $429,680

Grant to the International Organization of Supreme Audit Institutions $4,200

FISHERIES AND OCEANS $15,057,911

Department $15,057,911

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization $29,503

Assistance towards the costs of an international meeting and exhibition of ocean industries $14,000

Atlantic Salmon Commercial Licences Buyback Program $1,114,293

Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research $360,000

Contribution for Atlantic Fisheries Technological Development and Information Transfer $875,894—Centre spécialisé en pêches Grande-Rivière Qué $88,000, Holland College Charlottetown PEI $76,000, Nordco Ltd St John's Nfld $53,414, Tavel Ltd Halifax NS $87,474, Technical University of Nova Scotia Halifax NS $70,846.

Contribution to Aqua West 86 for assistance in Expo 86 exhibit costs $70,000—Aqua West 86 Sechelt BC $70,000.

Contribution to commercial licensed fishermen of the North-Shore and Lower St-Lawrence and the Magdalen Islands $625,249—E Allain Grande-Rivière Qué $136,798, R Beauchamps Newport Qué $53,100, B Poirier Havre-aux-Maisons Qué $120,000, J-Y Thibault Port-Cartier Qué $225,000.

Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities $380,000—Corporation of the Northern Village of Kangirsuk Kangirsuk Qué $150,000, Northern Village of Kangirsualujuaq Kangirsualujuaq Qué $150,000, Wemindji Band Council Wemindji Qué $80,000.

Contribution to registered fish plants, corporations, single individual enterprises or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island $702,736—PEI Fishermen Assoc Charlottetown PEI $59,786, PEI Groundfish Buyers Charlottetown PEI $80,000, Prince County Fishermen Assoc Alberton PEI $142,000, Prince County Shellfish Assoc Ellerslie PEI $119,000.

Contribution to the British Columbia Aboriginal Peoples' Fisheries Commission for improving the consultation process between the Department and Native users and between non-Native users and Native users $50,000— British Columbia Columbia Aboriginal Peoples' Commission Vancouver BC $50,000.

Contribution to the British Columbia Section of the Marine Technology Society to support an international symposium on ocean technology and development $13,500

Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of science and natural resources $1,500

Contribution to the Canadian Sealers Association to develop a long term strategy for the east coast sealing industry $80,000—Canadian Sealers Association St John's Nfld $80,000.

Contribution to the Committee on Seals and Sealing $45,000

Contribution to the Fisheries Council of British Columbia (FCBC) to assist in the promotion of Pacific species $275,000—Fisheries Council of British Columbia Vancouver BC $275,000.

Contribution to the Ontario Council of Commercial Fisheries (OCCF) to assist in the promotion of Ontario freshwater species $13,000

Contribution to the Seafood Advisory Council to assist the East Coast and freshwater industry in the promotion of Canadian fish and seafood in the Canadian domestic market $400,000—Seafood Advisory Council Ottawa Ont $400,000.

Contribution towards Fisheries Development Programs in Labrador $700,000—Canadian Saltfish Corporation St John's Nfld $72,370, East Shore Labrador Development Assoc Port Hope Simpson Labrador Nfld $70,650, Government of Nfld and Labrador St John's Nfld $500,000.

Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries $3,517,737—Allied Fisheries Sable River Shelburne Co NS $59,797, Aucoin Enterprises Ltd Chéticamp NB $63,156, Canso Sea Products Canso NS $50,324, Cape Sable Ice (1985) Ltd McGray's Shelburne Co NS $125,000, C&K Fisheries Ltd Meteghan Digby Co NS $121,461, Comeau & Saulnier Ltd Comeauville Digby NS $50,000, C L Deveau & Son Ltd Salmon River Digby Co NS $125,000, Fisherman's Market Halifax NS $125,000, MS for Fisheries Meteghan

FISHERIES AND OCEANS—*Concluded*

Digby Co NS $52,857, G M Newall Fisheries Newellton Shelburne Co NS $121,715, Passage Fisheries Ltd Sandy Cove Digby Co NS $124,575, Seabrook Fisheries Ltd Seabrook Digby Co NS $89,715, Howard Turner & Sons Ltd Marie Joseph Guysborough Co NS $116,769, Victoria Co-op Fisheries Neils Harbour Victoria Co NS $91,285.

Contribution under the New Brunswick Fishery Subsidiary Agreement for the development of the New Brunswick fisheries $4,079,086—Baie Ste-Anne Co-op Ltée Baie Ste-Anne NB $63,019, Caraquet Ice Co Ltd Caraquet NB $62,500, Centre de Recherche sur les aliments Moncton NB $79,996, Community Improvement Corporation Fredericton NB $2,482,037, Connors Bros Blacks Harbour NB $50,000, Ellis Seafood Ltd Bathurst NB $50,000, Maritime Fishermen's Union Shediac NB $90,000, W Matthews Campobello NB $50,000, NB Wildlife Federation Moncton NB $55,500, F Newman Campobello NB $50,000, Salmonid Seaculture Ltd St George NB $345,974.

Grant to the Canadian Institute of Surveying to finance the operation of the Bureau of the Fédération internationale des géomètres $53,000—Canadian Institute of Surveying Ottawa Ont $53,000.

Grants to biology students capable of taking instruction and working in the French language $95,728

Intergovernmental Oceanographic Trust Fund $15,000

Liabilities under the Fisheries Improvement Loans Act $1,356,685—Bank of Montreal Ottawa Ont $270,490, Bank of Nova Scotia Ottawa Ont $197,236, Canadian Imperial Bank of Commerce Ottawa Ont $289,429, Royal Bank of Canada Ottawa Ont $156,554, Toronto Dominion Bank Ottawa Ont $63,874.

Marine Sciences Research Laboratory of Memorial University, Newfoundland $150,000—Memorial University St John's Nfld $150,000.

Membership fee—International Hydrographic Organization $26,000

Sea Use Council $15,000

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $2,156,748,180

Department $2,156,748,180

INDIAN AND INUIT AFFAIRS PROGRAM $1,436,418,973

Indian Annuities Treaty payments $856,516

Grants to British Columbia Indian Bands in lieu of a per capita annuity $300,000

Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act $2,497,680—Carrier Sekani Tribal Council Prince George BC $99,000, North Shore Tribal Council Cutler Ont $50,500, Southeast Resource Development Council Winnipeg Man $56,100, Sto Lo Nation Society Sardis BC $76,000, Sto Lo Tribal Council Sardis BC $65,000, Windigo Tribal Council Sioux Lookout Ont $68,000.

Grants to Miawpukek Indian Band to support designated programs $5,500,000—Miawpukek Band of Indians Conne River Nfld $5,500,000.

Grants to the organizations for the purpose of counselling individuals on eligibility and requirements for reinstatement of Indian status and membership registration $1,500,000—Assembly of First Nations Ottawa Ont $177,084, Council for Yukon Indians Whitehorse YT $72,640, Metis Association of NWT Yellowknife NWT $126,875, Native Alliance of Quebec Hull Que $67,074, Native Council of Canada Ottawa Ont $109,739, Native Council of Canada (Alberta) Edmonton Alta $60,835, Ontario Metis & Non-Status Indian Assoc Sault Ste Marie Ont $143,750, Quebec Native Women's Inc Montreal Que $69,287, United Native Nations Vancouver BC $108,157.

Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement $1,985,941

Grants to individuals, Indians and Inuit and organizations to support their educational advancement $31,352,345—Afton Band of Indians Afton NS $70,598, Big Cove Band of Indians Rexton NB $489,169, Chapel Island Band of Indians St Peters NS $109,015, Eel Ground Band of Indians Newcastle NB $98,011, Eel River Band of Indians Dalhousie NB $72,823, Membertou Band of Indians Sydney NS $198,082, Millbrook Band of Indians Truro NS $163,661, Oromocto Band of Indians Oromocto NB $54,486, Pictou Landing Band of Indians Pictou Landing NS $61,534, Red Bank Band of Indians Red Bank NB $94,396, Shubenacadie Band of Indians Shubenacadie NS $312,161, St Mary's Band of Indians Fredericton NB $434,200, Tobique Band of Indians Perth-Andover NB $66,350, Whycocomagh Band of Indians Whycocomagh NS $90,804, Woodstock Band of Indians Woodstock NB $288,921.

Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves $65,330,618—Edmundston Band of Indians St Basile NB $77,201, Papineau Band of Indians Bathurst NB $67,250.

Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves $1,718,984

Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit $2,180,803—Native Business Summit Foundation of Canada Toronto Ont $319,316.

Grant to the Resource Foundation for Native Business and Communities for the purpose of native economic development $619,316

Grants to Indian bands, their district councils and Inuit settlements to support their administration $11,781,045—Alexander Band Morinville Alta $63,663, Alexis Band Glenevis Alta $55,842, Attawapiskat Band Attawapiskat Ont $69,157, Batchewana Band Sault Ste Marie Ont $53,179, Beardy's Band Duck Lake Sask $69,157, Beausoleil Band Cedar Point Ont $69,597, Big River Band Debden Sask $69,157, Big Trout Lake Band Big Trout Lake Ont $55,842, Bigstone Cree Band Desmarais Alta $69,157, Blackfoot Band Gleichen Alta $69,157, Blood Band Stand Off Alta $69,157, Canoe Lake Band Canoe Narrows Sask $50,500, Carry The Kettle Band Sintaluta Sask $66,494, Chippewas of Kettle and Stoney Point Band Forest Ont $63,831, Chippewas of Nawash Band Wiarton Ont $61,168, Chippewas of Rama Band Rama Ont $52,616, Chippewas of Sarnia Band Sarnia Ont $61,393, Chippewas of The Thames Band Muncey Ont $69,157, Cold Lake First Nations Band Grand Centre Alta $66,494, Constance Lake Band Constance Lake Ont $58,505, Cote Band Kamsack Sask $69,157, Couchiching Band Fort Frances Ont $55,842, Cowessess Band Broadview Sask $69,157, Cree Band Fort Chipewyan Alta $63,831, Curve Lake Band Curve Lake Ont $58,505, Dene Tha Band Chateh Alta $69,157, English River Band Patuanak Sask $50,500, Enoch Band Winterburn Alta $61,168, Ermineskin Band Hobbema Alta $69,157, Fishing Lake Band Wadena Sask $55,842, Fond du Lac Band Prince Albert Sask $58,505, Fort Albany Band Fort Albany Ont $61,168, Fort

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Hope Band Pickle Lake Ont $69,157, Fort William Indian Band Thunder Bay Ont $50,516, Frog Lake Band Heinsburg Alta $63,831, Garden River Band Sault Ste Marie Ont $61,168, Golden Lake Band Golden Lake Ont $53,179, Gordon Band Punnichy Sask $69,157, Grassy Narrows Band Grassy Narrows Ont $53,179, Island Lake Band Loon Lake Sask $50,500, Islington Band Whitedog Ont $62,124, James Smith Band Kinistino Sask $69,157, John Smith Band Birch Hills Sask $50,516, Kahkewistahaw Band Broadview Sask $55,842, Kasabonika Band Kasabonika Lake Ont $50,516, Kashechewan Band Kashechewan Ont $69,157, Keeseekoose Band Kamsack Sask $61,168, Kehewin Band Bonnyville Alta $61,168, Key Band Norquay Sask $50,516, Lac la Ronge Band Lac la Ronge Sask $69,157, Lac Seul Band Hudson Ont $69,157, Lesser Slave Lake Indian Regional Council Slave Lake Alta $334,928, Liard Indian Band Watson Lake YT $69,341, Little Pine Band Paynton Sask $58,505, Little Red River Band High Level Alta $69,157, Long Lake No 58 Band Longlac Ont $53,179, Louis Bull Band Hobbema Alta $58,505, Makwa Sahgaiehcan Band Loon Lake Sask $50,500, Mississauga of The New Credit Band Hagersville Ont $58,505, Mistawasis Band Leask Sask $63,831, Mohawk Council of Akwesasne Band Cornwall Ont $69,157, Mohawks of The Bay of Quinte Band Deseronto Ont $69,157, Montreal Lake Band Prince Albert Sask $69,157, Moose Factory Band Moose Factory Ont $69,157, Moosomin Band Cochin Sask $53,179, Moravian of The Thames Band Thamesville Ont $50,156, Mosquito Band Cando Sask $50,516, Muscowpetung Band Edenwold Sask $50,516, Muskeg Lake Band Leask Sask $53,179, Muskowekwan Band Lestock Sask $53,179, Muskrat Dam Band Via Pickle Lake Ont $61,914, Nipissing Band Sturgeon Falls Ont $55,842, Nut Lake Band Rose Valley Sask $69,157, Ochapowace Band Broadview Sask $53,179, One Arrow Band Batoche Sask $53,179, Oneidas of The Thames Band Southwold Ont $69,157, Onion Lake Band Lloydminster Sask $69,157, Osnaburgh Band New Osnaburgh Ont $58,505, Pasqua Band Fort Qu'Appelle Sask $58,505, Paul Band Duffield Alta $61,168, Peepeekisis Band Balcarres Sask $66,494, Peigan Band Brocket Alta $69,157, Pelican Lake Band Leoville Sask $53,179, Peter Ballantyne Band Pelican Narrows Sask $69,157, Piapot Band Cupar Sask $61,168, Pikangikum Band Pikangikum Ont $66,494, Poorman Band Quinton Sask $68,550, Poundmaker Band Cutknife Sask $53,179, Rainy River Band Emo Ont $50,516, Red Earth Band Carrot River Sask $50,516, Red Pheasant Band Cando Sask $55,582, Saddle Lake Band Saddle Lake Alta $69,157, Sakimay Band Grenfell Sask $55,842, Samson Band Hobbema Alta $69,157, Sandy Lake Band Via Favourable Lake Ont $69,157, Sandy Lake Band Shell Lake Sask $69,157, Sarcee Band Calgary Alta $55,842, Saugeen Band Southampton Ont $61,168, Saulteaux Band Cochin Sask $50,516, Serpent River Band Cutler Ont $50,516, Six Nations of The Grand River Band Ohsweken Ont $69,157, Spanish River Band Massey Ont $69,157, Standing Buffalo Band Fort Qu'Appelle Sask $61,879, Stoney Band Morley Alta $69,157, Stony Rapids Band Black Lake Sask $55,842, Sturgeon Lake Band Spruce Home Sask $63,831, Sunchild Band Rocky Mountain House Alta $50,516, Sweetgrass Band Gallivan Sask $55,842, Thunderchild Band Turtleford Sask $63,831, United Chiefs & Councils of Manitoulin Island West Bay Ont $113,225, Walpole Island Band Wallaceberg Ont $69,157, Waterhen Lake Band Waterhen Lake Sask $55,800, Wepekeka Band Angling Lake Ont $82,899, West Bay Band Excelsior Ont $66,494, White Bear Band Carlyle Sask $69,200, Whitefish Bay Band Pawitik Ont $50,516, Whitefish Lake Band 128 Goodfish Lake Alta $69,157, Wikwemikong Band Wikwemikong Ont $69,157, Windigo Tribal Council Sioux Lookout Ont $169,000.

Grant to Sechelt Indian Band pursuant to the Sechelt Self-Government Act $326,886—Sechelt Indian Band Sechelt BC $326,886.

Contributions to Indian bands for land selection $584,748—Federation of Sask Indians Saskatoon Sask $50,000, Flying Dust Band Meadow Lake Sask $65,500, Westbank Band Westbank BC $71,316.

Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $6,684,270—Newfoundland Exchequer Account St John's Nfld $6,684,270.

Contributions to Indian bands for land and estates management $3,363,360—Blood Band Stand Off Alta $86,500, Dion Joe Edmonton Alta $210,000, Minister of Finance Victoria BC $639,328, Nipissing Band Sturgeon Falls Ont $68,079, Peigan Band Brocket Alta $128,500, Province of Manitoba Winnipeg Man $91,855, Saskatchewan Parks and Renewable Resources Prince Albert Sask $245,105, Six Nations of The Grand River Band Ohsweken Ont $50,000, Treasurer of Ontario Toronto Ont $372,722.

Contributions to Indian bands for membership administration $1,068,777—Mistawasis Band Leask Sask $62,645.

Contributions to individuals, Indian bands and associations for the funding of Indian test cases $2,566,270—Gitksan Wet' Suwet' En Tribal Council Vancouver BC $1,501,400, Murray W Ross Toronto Ont $200,000, Watts and Woodward Vancouver BC $635,000.

Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and other governing organizations to facilitate their self-government negotiations $3,284,573—Assembly of First Nations Ottawa Ont $110,000, Comprehensive Claim Coalition Ottawa Ont $100,000, National Indian Brotherhood Ottawa Ont $3,049,483.

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for educational services and support $335,193,215—502133 Ontario Ltd Corporation Fort Frances Ont $80,287, Abegweit Band of Indians Cornwall PEI $204,768, Abitibiwinni Band Amos Que $729,473, Adams Lake Band Chase BC $119,153, Afton Band of Indians Afton NS $131,214, Ahousaht Band Ahousaht BC $791,959, Alberta School for The Deaf Edmonton Alta $99,521, Alderville Band Roseneath Ont $173,586, Alexander Band Morinville Alta $1,487,167, Alexis Band Glenevis Alta $260,519, Alexis Creek Band Chilanko Forks BC $155,005, Alkali Lake Band Williams Lake BC $404,015, Anaham Band Alexis Creek BC $266,530, Anspayax School Society Hazelton BC $494,607, Antigonish District School Board Antigonish County NS $136,388, Arcola School Division 72 Arcola Sask $112,243, Athol Murray College of Notre Dame Wilcox Sask $73,968, Atlantic Provinces Special Education Authority Amherst NS $107,128, Attawapiskat Band Attawapiskat Ont $618,182, Balcarres School Division 87 Balcarres Sask $387,025, Barriere Lake Band Council Rapid Lake Que $406,987, Batchewana Band Sault Ste Marie Ont $580,311, Battleford School Division 58 Battleford Sask $77,610, Beardy's Band Duck Lake Sask $1,352,542, Bearskin Lake Band Bearskin Lake Ont $123,165, Beausoleil Band Cedar Point Ont $281,100, Beaver Lake Band Lac la Biche Alta $334,183, Bella Bella Community School Society Port Hardy BC $1,385,078, Bella Coola Band Bella Coola BC $414,915, Berens River Band Berens River Man $1,043,110, Betsiamites Band Betsiamites Que $2,328,959, Big C Band La Loche Sask $506,500, Big Cove Band of Indians Rexton NB $1,358,989, Big Grassy Band Morson Ont $312,413, Big Island Band Morson Ont $70,380, Big River Band Debden Sask $303,606, Biggar School Division 50 Biggar Sask $409,082, Bigstone Cree Band Desmarais Alta $449,406, Birdtail Sioux Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Beulah Man $400,803, Blackfoot Band Gleichen Alta $172,431, Blaine Lake School Div 57 Biggar Sask $548,858, Blood Band Stand Off Alta $319,000, Blood Reserve School Bus Co-op Ltd Cardston Alta $1,972,571, Bloodvein Band Bloodvein Man $625,180, Blue Quills Native Education Centre St Paul Alta $1,671,887, Blueberry River Band Buick BC $149,750, Bonaparte Band Cache Creek BC $77,302, Broadview School Division 18 Broadview Sask $687,461, Brokenhead Band Scanterbury Man $169,688, Brunswick House Band Chapleau Ont $123,741, Buffalo River Band Buffalo River Sask $195,700, Bull S Goodfish Lake Alta $138,167, Burnt Church Band of Indians Legaceville NB $1,112,221, Commission scolaire de L'Industrie Joliette Que $219,559, Commission scolaire Deux Montagnes St Joseph du Lac Que $68,783, Commission scolaire Du Littoral Sept-Îles Que $990,671, Commission scolaire Lac Temiscamingue Ville Marie Que $321,541, Commission scolaire Laurenval Laval Que $209,185, Commission scolaire Louis Joliet Havre St Pierre Que $57,279, Commission scolaire Miguasha Carleton Que $107,183, Commission scolaire Moyenne Cote Nord Havre St Pierre Que $144,061, Commission scolaire Régionale De La Mauricie Shawinigan Que $50,579, Commission scolaire Régionale Du Golfe Sept-Îles Que $142,108, Commission scolaire Régionale La Verendrye Val d'Or Que $605,662, Commission scolaire Val-d'Or Val-d'Or Que $671,802, Calgary Board of Educ Calgary School Dist #19 Calgary Alta $645,398, Calgary Catholic Board of Educ CGY Sch Dist #1 Calgary Alta $619,683, Canim Lake Band 100 Mile House BC $543,505, Canoe Creek Band Dog Creek BC $75,200, Canoe Lake Band Canoe Narrows Sask $268,000, Canora School Division 37 Canora Sask $55,946, Canyon City Band Terrace BC $50,496, Cape Breton District School Board Cape Breton County NS $457,189, Cape Mudge Band Quathiaski Cove BC $104,168, Cardston School Division No 2 Cardston Alta $2,928,225, Carrier Sekani Tribal Council Prince George BC $138,000, Carry The Kettle Band Sintaluta Sask $64,638, Cat Lake Band Cat Lake Ont $76,501, Central Algoma Board of Education Richards Landing Ont $219,508, Chapel Island Band of Indians St Peters NS $465,541, Chapleau Ojibway Band Chapleau Ont $58,607, Chehalis Band Agassiz BC $563,734, Chemainus Band Ladysmith BC $217,133, Chemawawin Band Easterville Man $262,802, Chemawawin Education Authority Easterville Man $533,151, Chilliwack Area Indian Council Chilliwack BC $85,008, Chippewas of Georgina Island Band Sutton West Ont $222,580, Chippewas of Kettle and Stoney Point Band Forest Ont $148,741, Chippewas of Nawash Band Wiarton Ont $509,075, Chippewas of Rama Band Rama Ont $166,100, Chippewas of Sarnia Band Sarnia Ont $265,128, Chippewas of The Thames Band Muncey Ont $544,389, Chippewas of The Thames Band Southwold Ont $114,283, Clayoquot Band Tofino BC $103,339, Colchester East Hants District School Board Colchester County NS $1,072,270, Cold Lake First Nations Band Grand Centre Alta $133,961, Coldwater Band Merritt BC $329,710, Comite Coordination Attikamek Sipi La Tuque Que $241,542, Constance Lake Band Constance Lake Ont $1,222,736, Coqualeetza Education Training Centre Sardis BC $55,000, Cote Band Kamsack Sask $217,014, Couchiching Band Fort Frances Ont $235,103, Council for Yukon Indians Whitehorse YT $141,661, County of Lac Ste Anne No 28 Sangudo Alta $448,773, County of Newell No 4 Brooks Alta $196,128, County of Parkland No 31 Stony Plain Alta $1,677,214, County of Ponoka No 3 Ponoka Alta $1,481,458, County of Smoky Lake No 13 Smoky Lake Alta $340,861, County of St Paul No 19 St Paul Alta $1,959,404, County of Vulcan No 2 Vulcan Alta $421,783, County of Wetaskiwin No 10 Wetaskiwin Alta $633,519, County of Wheatland No 16 Strathmore Alta $812,503, Cowessess Band Broadview Sask $112,829, Cowichan Band Duncan BC $851,803, Crane River Band Crane River Man $100,881, Cross Lake Band Cross Lake Man $1,366,345, Cumberland House Band Cumberland House Sask $261,300, Cupar School Division 28 Cupar Sask $657,682, Curve Lake Band Curve Lake Ont $642,500, Dakota Ojibway Tribal Council Inc Brandon Man $378,082, Dakota Plains Band Edwin Man $141,587, Dakota Tipi Band Portage La Prairie Man $83,070, Dauphin Ochre School Division Dauphin Man $120,881, Dauphin River School Division #1 Dauphin Man $201,492, Deer Lake Band Deer Lake Ont $275,785, Dene Tha Band Chateh Alta $61,600, Desolation Sound Tribal Council Powell River BC $131,907, Ditidaht Band Port Alberni BC $79,520, Dokis Band Monetville Ont $267,722, Doore L Cluny Alta $86,927, Drumheller Valley School Division No 62 Drumheller Alta $185,717, Eagle Lake Band Eagle Lake Ont $324,236, Ebb and Flow Band Ebb and Flow Man $138,442, Ecoles Separees Catholiques Temiscamingue New Liskeard Ont $76,646, Edmonton Roman Catholic Separate School dist #7 Edmonton Alta $50,582, Eel Ground Band of Indians Newcastle NB $157,718, Eel River Band of Indians Dalhousie NB $161,251, Ehattesaht Band Campbell River BC $120,788, English River Band Patuanak Sask $389,600, Enoch Band Winterburn Alta $200,668, Eskasoni Band of Indians Eskasoni NS $3,212,644, Exshaw School District No 1699 Exshaw Alta $602,203, Fed of Saskatchewan Indians Prince Albert Sask $434,505, First Nation Technical Institute Deseronto Ont $63,000, First Nations Confederacy Inc Winnipeg Man $78,000, Fisher River Educ Authority Koostatak Man $1,326,712, Flying Dust Band Meadow Lake Sask $543,150, Fond du Lac Band Prince Albert Sask $780,400, Foothills School Division No 38 High River Alta $165,323, Fort Albany Band Fort Albany Ont $173,455, Fort Babine Education Society Smithers BC $172,600, Fort Frances Board of Education Fort Frances Ont $1,482,271, Fort Frances District Roman Catholic Separate School Board Fort Frances Ont $294,116, Fort Hope Band Pickle Lake Ont $533,733, Fort La Bosse School Division #1 Virden Man $56,700, Fort McMurray Roman Catholic Separate Sch Dist #32 Fort McMurray Alta $126,788, Fort Nelson Band Fort Nelson BC $150,800, Fort Severn Band Fort Severn Ont $57,734, Fort Vermilion School Division No 52 Fort Vermilion Alta $2,668,988, Fort Ware Band Fort Ware BC $61,800, Fort William Indian Band Thunder Bay Ont $159,187, Fountain Band Lillooet BC $76,586, Four Bands of Hobbema Hobbema Alta $259,903, Fox Lake Band Gillam Man $82,500, Fraser Lake Band Fort Fraser BC $81,086, Frog Lake Band Heinsburg Alta $826,869, Frontier School Division Winnipeg Man $11,152,377, Garden Hill Band Island Lake Man $225,341, Garden River Band Sault Ste Marie Ont $991,901, Geraldton Board of Education Geraldton Ont $208,901, Geraldton District Roman Catholic Separate School Board Geraldton Ont $78,456, Gibson Band Bala Ont $119,345, Gitanmaax Band Hazelton BC $71,600, Gitlakdamix Band New Aiyansh BC $70,810, Gitsegukla Native Education Society South Hazelton BC $55,000, Gitsegukla Band South Hazelton BC $376,000, Gitwangak Band Kitwanga BC $103,400, Glen Avon Protestant Separate School Dist No 5 St Paul Alta $192,506, God's Lake Band God's Lake Narrows Man $320,432, God's River Band God's River Man $128,076, Golden Lake Band Golden Lake Ont $375,510, Gordon Band Punnichy Sask $274,199, Government of British Columbia Victoria BC $137,406, Grassy Narrows Band Grassy Narrows Ont $175,092, Grenfell School Division 92 Grenfell Sask $58,742, Gull Bay Band Gull Bay Ont $77,483, Gwasala Nakwaxdaxw Band Port Hardy BC $317,358, Halfway River Band Wonowon BC $55,950, Hartley Bay Band Hartley Bay BC $101,442, Hastings County Board of Education Belleville Ont $459,876, Heart Lake Band Lac la Biche Alta $232,290, Henvey Inlet Band Pickerel Ont $151,649, Hesquiaht Band Tofino BC $130,512, Hiawatha Band Keene Ont $110,185, Hobbema Transport Ltd Ponoka Alta $1,263,669, Hollow Water Band Wanipigow Man $853,748, Houle Cardinal Bus Lines Ltd St Paul Alta $561,296, Indian

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Head School Division 19 Indian Head Sask $659,300, Indian Island Band of Indians Rexton NB $53,592, Indian Way School Kahnawake Que $87,657, Ingenika Band Prince George BC $107,100, Interlake Tribal Division for Schools Inc Ashern Man $2,161,010, Inverness District School Board Inverness County NS $100,896, Iskut Band Iskut BC $107,211, Island Lake Band Loon Lake Sask $411,200, Island Lake Tribal Council Inc Winnipeg Man $1,893,557, Islington Band Whitedog Ont $869,975, James Smith Band Kinistino Sask $1,298,000, John Smith Band Birch Hills Sask $380,701, Joseph Bighead Band Pierceland Sask $645,500, Kahkewistahaw Band Broadview Sask $141,862, Kamloops Band Kamloops BC $104,254, Kamsack School Division 35 Kamsack Sask $956,375, Kanesatake Band Council Oka Que $292,808, Kasabonika Band Kasabonika Lake Ont $163,405, Kashechewan Band Kashechewan Ont $576,976, Keeseekoose Band Kamsack Sask $169,850, Keeseekoowenin Band Elphinstone Man $391,294, Keewatin Tribal Council Inc Thompson Man $1,991,904, Kehewin Band Bonnyville Alta $1,004,227, Kelsey School Division #48 The Pas Man $253,845, Kenora Board of Education Kenora Ont $430,932, Kenora District Roman Catholic Separate School Board Kenora Ont $288,293, Kent County Board of Education Chatham Ont $1,017,361, Key Band Norquay Sask $61,980, Kilkenny District School Board Nakina Ont $157,200, Kincolith Band Kincolith BC $215,168, Kingsclear Band of Indians Fredericton NB $348,646, Kinistino Band Chagoness Sask $472,003, Kinistino School Div 55 Kinistino Sask $85,526, Kipawa Band Council Temiscaming Que $91,193, Kitamaat Band Kitamaat BC $285,843, Kitasoo Band Klemtu BC $304,044, Kitkatla Band Kitkatla BC $102,635, Kitwancool Band Kitwanga BC $521,293, Kluskus Band Quesnel BC $120,980, Kootenay Indian Area Council Cranbrook BC $78,000, Kwakiutl Band Port Hardy BC $56,432, Kwanlin Dun Indian Band Whitehorse YT $84,574, Kyuquot Band Kyuquot BC $65,129, La Romaine Band La Romaine Que $175,351, Lac la Biche School Division No 51 Lac la Biche Alta $68,861, Lac la Croix Band Fort Frances Ont $150,826, Lac la Hache Band Wollaston Sask $61,300, Lac la Ronge Band Lac la Ronge Sask $2,943,055, Lac Seul Band Hudson Ont $67,369, Lac Simon Band Lac Simon Que $513,243, Lakalzap Band Greenville BC $81,629, Lake Babine Band Burns Lake BC $698,600, Lake Manitoba Education Authority Vogar Man $947,445, Lake St Martin Band Gypsumville Man $272,554, Lakehead Board of Education Thunder Bay Ont $285,290, Lakehead District Roman Catholic Separate School Board Thunder Bay Ont $250,531, Lakehead Superior Board of Education Thunder Bay Ont $256,490, Lakeland Public School District No 5460 Bonnyville Alta $202,123, Lakeland Roman Catholic Separate School Dist #150 Bonnyville Alta $200,188, Lambton County Board of Education Lambeth Ont $1,135,606, Last Mountain School Division 29 Govan Sask $1,129,049, Lax Kw'Alaams Band Port Simpson BC $172,617, Lennox Island Band of Indians Lennox Island PEI $245,836, Lesser Slave Lake Indian Regional Council Slave Lake Alta $6,936,500, Lethbridge Catholic Separate School District No 9 Lethbridge Alta $155,138, Lethbridge School District No 51 Lethbridge Alta $208,239, Lillooet District Indian Council Lillooet BC $211,490, Little Black Bear Band Goodeve Sask $148,574, Little Grand Rapids Band Little Grand Rapids Man $67,946, Little Pine Band Paynton Sask $442,046, Little Red River Band High Level Alta $2,530,626, Little Saskatchewan Band Gypsumville Man $195,675, London Board of Education London Ont $768,638, Long Lake No 58 Band Longlac Ont $568,030, Long Lake No 77 Band Longlac Ont $307,120, Long Plain Band Edwin Man $1,025,177, Long Point Band Council Winneway River Que $876,418, Lower Kootenay Band Creston BC $66,486, Lower Nicola Band Merritt BC $328,837, Lower Similkameen Band Keremeos BC $62,026, Lytton Band Lytton BC $269,501, Makwa Sahgaiehcan Band Loon Lake Sask $1,271,500, Manitoba Indian Education Association Incorporated Winnipeg Man $766,935, Manitoba Keewatinowi Okimakanak Inc Thompson Man $78,000, Manitoulin Board of Education Little Current Ont $248,125, Mannawanis Private School St Paul Alta $98,456, Manouane Band Manouane Que $527,583, Many Bears D Cluny Alta $55,368, Maple Creek School Division 17 Maple Creek Sask $101,392, Marieval Community Education Centre Yorkton Sask $1,817,648, Masset Band Masset BC $196,181, Mathias Columb Band Pukatawagan Man $572,501, Mattagami Band Gogama Ont $120,939, McLeod Lake Band Prince George BC $81,200, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $2,780,191, Meadow Lake School Division 66 Meadow Lake Sask $86,998, Melville Comp School Melville Sask $74,506, Melville School Div 108 Melville Sask $50,886, Membertou Band of Indians Sydney NS $227,047, Metchewais M Grand Centre Alta $133,194, MicMacs of Maria Band Council Maria Que $411,097, Middlesex County Board of Education London Ont $268,525, Millbrook Band of Indians Truro NS $211,389, Mine Centre District School Mine Centre Ont $456,846, Mingan Band Mingan Que $122,438, Minister of Finance Victoria BC $27,818,920, Minister of Finance Province of NB Fredericton NB $2,042,620, Minister of Finance Province of NB Band #11 Fredericton NB $234,850, Minister of Finance Province of NB Band #16 Fredericton NB $269,010, Mississauga Band Blind River Ont $375,129, Mississauga of The New Credit Band Hagersville Ont $58,782, Mistawasis Band Leask Sask $452,609, Mohawk Council of Akwesasne Band Cornwall Ont $1,258,472, Mohawk Council of Kahnawake Kahnawake Que $3,629,242, Mohawks of The Bay of Quinte Band Deseronto Ont $640,153, Mohawk Council of Akwesasne Band Cornwall Ont $136,672, Montagnais Lac St Jean Conseil Pointe Bleue Que $3,010,873, Montagnais Les Escoumins Conseil Les Escoumins Que $215,085, Montagnais Schefferville Conseil Schefferville Que $565,377, Montagnais Sept-Îles Maliotenam Conseil Sept-Îles Que $2,532,836, Montana Adventist Private School Hobbema Alta $155,777, Montreal Lake Band Prince Albert Sask $1,280,500, Moose Deer Point Band Mactier Ont $246,130, Moose Factory Band Moose Factory Ont $2,883,077, Moose Lake Band Moose Lake Man $192,097, Moose Woods Band Saskatoon Sask $151,646, Moosomin Band Cochin Sask $284,341, Moravian of The Thames Band Thamesville Ont $130,862, Moricetown Band Smithers BC $796,600, Mosquito Band Cando Sask $275,293, Mount Currie Band Mount Currie BC $988,630, Muscowpetung Band Edenwold Sask $64,881, Muskeg Lake Band Leask Sask $588,544, Muskowekwan Education Centre Lestock Sask $1,153,670, Muskrat Dam Band Via Pickle Lake Ont $54,970, Musqueam Band Vancouver BC $194,905, Naicatchewein Band Delvin Ont $125,414, Nanaimo Band Nanaimo BC $104,383, Natashquan Band Natashquan Que $202,203, Nation huronne Wendat Conseil Village des Hurons Que $1,111,136, Nazko Band Quesnel BC $52,575, Necoslie Band Fort St James BC $523,661, Nelson House Education Authority Nelson House Man $1,925,754, Nemaiah Valley Band Nemaiah Valley BC $132,675, Neskainlith Band Chase BC $52,216, Nicickousemenecaning Band Fort Frances Ont $121,114, Nimpkish Band Alert Bay BC $539,288, Nipigon Red Rock Board of Education Red Rock Ont $247,128, Nipissing Band Sturgeon Falls Ont $697,286, Nipissing Board of Education North Bay Ont $199,379, North Battleford Management Association North Battleford Sask $499,787, North Battleford School Division 103 North Battleford Sask $448,185, North Battleford Separate School Div 16 North Battleford Sask $232,906, North Caribou Lake Band Weagamow Lake Ont $138,197, North Superior Dist School Board Schreiber Ont $318,628, North of Superior Roman Catholic Separate School Board Sault Ste Marie Ont $97,716, North Thompson Band Barriere BC $75,744, Northern District School Area Board Armstrong Ont $79,367, Northern Lakes

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

School Division 64 Spiritwood Sask $779,596, Northern Lights School Division 113 Prince Albert Sask $2,975,118, Northern Nishnawbe Education Council Sioux Lookout Ont $3,993,108, Northland School Division No 61 Peace River Alta $7,706,975, Northside Victoria District School Board Victoria County NS $86,745, Northwest Angle No 33 Band Angle Inlet Minn USA $180,895, Northwest Angle No 37 Band Oak Island Minn USA $134,619, Norway House Band Norway House Man $171,387, Nut Lake Band Rose Valley Sask $268,654, Nuu Chah Nulth Tribal Council Port Alberni BC $119,500, Oak Lake Sioux Band Pipestone Man $402,050, Obedjiwan Band Roberval Que $320,902, Ochapowace Band Broadview Sask $127,532, Ochiese Band Rocky Mountain House Alta $86,393, Odanak Band Odanak Que $157,693, Ojibway Cree Cultural Centre Moose Factory Ont $227,017, Ojibways of Onegaming Band Nestor Falls Ont $627,314, Okanagan Band Vernon BC $269,947, Okanagan Indian Education Society Penticton BC $50,000, Okanagan Indian Educational Resource Society Penticton BC $165,000, Okanese Band Balcarres Sask $98,181, One Arrow Band Batoche Sask $601,268, Oneidas of The Thames Band Southwold Ont $657,213, Onion Lake Band Lloydminster Sask $2,508,866, Ontario Institute of Studies Toronto Ont $155,876, Ontario Native Education Counselling Association Hastings Ont $131,305, Opasquiak Educational Authority Inc The Pas Man $1,974,879, Oromocto Band of Indians Oromocto NB $110,514, Osnaburgh Band New Osnaburgh Ont $111,011, Osoyoos Band Oliver BC $59,189, Oxford House Band Oxford House Man $215,817, Parkland School Division 63 Shellbrook Sask $785,649, Parry Island Band Parry Sound Ont $514,105, Pasqua Band Fort Qu'Appelle Sask $129,359, Paul Band Duffield Alta $299,263, Pavilion Band Cache Creek BC $80,890, Paynton School Division 102 Paynton Sask $68,505, Peepeekisis Band Balcarres Sask $281,381, Peguis School Board Hodgson Man $2,324,492, Peigan Band Brocket Alta $1,349,184, Pelican Lake Band Leoville Sask $134,659, Penelakut Band Chemainus BC $67,708, Penticton Band Penticton BC $107,671, Peter Ballantyne Band Pelican Narrows Sask $2,235,831, Piapot Band Cupar Sask $277,036, Pic Heron Bay Band Heron Bay Ont $128,744, Pic Mobert Indian Band Mobert Ont $275,616, Pictou District School Board Pictou County NS $207,077, Pictou Landing Band of Indians Pictou Landing NS $177,952, Pikangikum Band Pikangikum Ont $254,139, Pincher Creek School Division No 29 Pincher Creek Alta $604,534, Pincher Creek St Michael's Roman Catholic Sep Sch Dist No 18 Pincher Creek Alta $222,327, Pine Creek Education Authority Camperville Man $716,288, Ponoka Roman Catholic Separate School Dist No 95 Ponoka Alta $287,853, Poorman Band Quinton Sask $1,116,948, Poplar River Band Negginan Man $126,009, Poundmaker Band Cutknife Sask $565,813, Prince Albert Comprehensive High School Prince Albert Sask $360,413, Prince Albert District Chiefs Management Co Ltd Prince Albert Sask $3,112,750, Prince Albert Roman Catholic Separate School Division 6 Prince Albert Sask $324,924, Prince Albert Rural School Division 56 Prince Albert Sask $209,477, Prince Albert School Division 3 Prince Albert Sask $533,455, Qu'Appelle Indian Residential School Lebret Sask $2,201,443, R J D Williams School for Deaf Saskatoon Sask $249,439, Rainy River Band Emo Ont $571,464, Rat Portage Band Kenora Ont $77,405, Red Bank Band of Indians Red Bank NB $133,852, Red Earth Band Carrot River Sask $670,500, Red Earth Shoal Lake Education Authority Prince Albert Sask $695,700, Red Pheasant Band Cando Sask $505,313, Red Rock Indian Band Nipigon Ont $56,095, Red Sucker Lake Band Red Sucker Lake Man $124,097, Regina East School Division 77 Regina Sask $179,842, Regina Roman Catholic Separate School Regina Sask $153,500, Regina School Division 4 Regina Sask $65,141, Regional School Board of Gaspesie New Carlisle Que $214,338, Restigouche Band Council Restigouche Que $1,745,428, River Desert Band Council Maniwaki Que $1,816,055, Rocky Bay Indian Band Macdiarmid Ont $80,948, Rocky Mountain School Division No 15 Rocky Mountain House Alta $130,198, Rockyview School District No 41 Calgary Alta $259,666, Rolling River Band Erickson Man $409,005, Roseau River Band Ginew Man $1,091,670, Saanich Indian School Board Brentwood Bay BC $339,897, Sachigo Lake Band Sachigo Lake Ont $80,115, Saddle Lake Band Saddle Lake Alta $1,376,680, Saddle Lake Full Gospel Church Christian School Saddle Lake Alta $241,875, Sagkeeng Education Authority Pine Falls Man $2,512,388, Sakimay Band Grenfell Sask $81,671, Samson Adventist Private School Hobbema Alta $164,240, Sandy Bay Education Authority Marius Man $2,486,406, Sandy Lake Band Via Favourable Lake Ont $447,598, Sandy Lake Band Shell Lake Sask $368,129, Sarcee Band Calgary Alta $352,870, Sask Valley School Div 49 Warman Sask $98,297, Saskatoon Board of Education Saskatoon Sask $287,434, Saskatoon District Chiefs Saskatoon Sask $1,290,800, Saugeen Band Southampton Ont $680,000, Saulteaux Band Cochin Sask $568,636, Seabird Island Band Agassiz BC $437,208, Sechelt Band Sechelt BC $73,981, Secwepemc Cultural Education Society Kamloops BC $50,000, Seine River Band Mine Centre Ont $153,269, Serpent River Band Cutler Ont $312,377, Seton Lake Band Shalalth BC $354,512, Shamattawa Band Shamattawa Man $62,368, Shawanga Band Nobel Ont $142,164, Sheguiandah Band Sheguiandah Ont $131,962, Sheshaht Band Port Alberni BC $276,788, Sheshegwaning Band Sheshegwaning Ont $150,890, Shoal Lake Band Carrot River Sask $501,100, Shoal Lake No 39 Band Kejick Ont $429,500, Shoal Lake No 40 Band Kejick Ont $104,156, Shoal River Band Pelican Rapids Man $763,391, Shubenacadie Band of Indians Shubenacadie NS $294,422, Sioux Valley Education Board Griswold Man $1,430,192, Skidegate Band Queen Charlotte City BC $50,238, Skwah Band Chilliwack BC $67,304, Smallboy Camp School Hinton Alta $64,853, Soda Creek Band Williams Lake BC $61,140, Southeast Tribal Division School Inc Winnipeg Man $2,785,506, Southern Sask School Bus Transp Yorkton Sask $73,750, Spallumcheen Band Enderby BC $251,280, Spanish River Band Massey Ont $1,519,211, Split Lake Band Split Lake Man $130,169, Squamish Band North Vancouver BC $289,265, St Joseph's School Chemainus BC $108,974, St Mary's Band of Indians Fredericton NB $257,919, St Paul Regional High School District No 1 St Paul Alta $130,438, St Paul School District No 2228 St Paul Alta $198,621, St Theresa Point Band St Theresa Point Man $224,292, Standing Buffalo Band Fort Qu'Appelle Sask $228,929, Starblanket Band Balcarres Sask $165,332, Stellaquo Band Fraser Lake BC $62,732, Stone Band Hanceville BC $170,820, Stoney Band Morley Alta $1,970,189, Stoney Creek Band Vanderhoof BC $230,800, Stony Rapids Band Black Lake Sask $1,016,600, Stormont Dundas and Glengarry County BD of Educ Cornwall Ont $1,135,336, Stuart-Trembleur Band Fort St James BC $467,858, Sturgeon Lake Band Spruce Home Sask $1,153,100, Sturgeon School District No 24 Morinville Alta $250,874, Sturgis School Division 45 Sturgis Sask $95,514, Sucker Creek Band Little Current Ont $379,448, Summer Beaver District School Board Summer Beaver Ont $93,031, Summer Beaver Settlement Band Summer Beaver Ont $650,361, Sunchild Band Rocky Mountain House Alta $146,327, Swampy Cree Tribal Council Inc The Pas Man $81,466, Swan Lake Band Swan Lake Man $472,530, Swan Valley School Division #35 Swan River Man $150,804, Sweetgrass Band Gallivan Sask $478,124, Tahltan Band Telegraph Creek BC $52,177, Takla Lake Band Takla Landing BC $129,002, Tallcree Band Fort Vermilion Alta $633,431, Temagami Band Temagami Ont $209,618, Teulon Residences Inc Teulon Man $55,000, TFHQ District Chiefs Council Fort Qu'Appelle Sask $213,380, The Brantford County Board of Education Brantford Ont $463,517, The Haldimand Board of Education Cayuga Ont $1,714,676, The Simcoe County

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Board of Education Barrie Ont $297,560, The Simcoe County Roman Catholic Board of Educ Barrie Ont $114,616, Thibeault Roman Catholic Separate Sch Dist No 35 Morinville Alta $74,673, Thunderchild Band Turtleford Sask $823,231, Temiscaming Band Council Notre Dame Du Nord Que $103,716, Timmins Board of Education Timmins Ont $179,224, Tobique Band of Indians Perth-Andover NB $403,819, Toosey Band Riske Creek BC $51,636, Treasurer of Ontario Toronto Ont $139,833, Treaty 8 Tribal Association Fort St John BC $60,600, Tsawataineuk Band Kingcome Inlet BC $146,000, Turtleford School Division 65 Turtleford Sask $177,357, Ucluelet Band Ucluelet BC $64,329, Ulkatcho Band Anahim Lake BC $252,425, Union of New Brunswick Indians Fredericton NB $156,955, Union of Nova Scotia Indians Sydney NS $88,375, University of Western Ontario London Ont $307,822, Upper Nicola Band Merritt BC $437,771, Valley River Band Shortdale Man $331,341, Wabigoon Band Dinorwic Ont $234,973, Wadena School Division 46 Wadena Sask $642,556, Wagmatcook Band of Indians Baddeck NS $324,338, Wahpeton Band Prince Albert Sask $751,950, Walpole Island Band Wallaceburg Ont $814,365, Wasagamack Band Wasagamack Man $156,245, Waterchief M Gleichen Alta $60,250, Waterhen Band Skownan Man $89,556, Waterhen Lake Band Waterhen Lake Sask $939,300, Waywayseecappo Education Authority Rossburn Man $1,101,205, Webequie Settlement Band Webequie Ont $259,208, Weenusk Band Winisk Ont $74,511, Wepekeka Band Angling Lake Ont $67,001, West Bay Band Excelsior Ont $1,222,015, West Parry Sound Board of Education Parry Sound Ont $94,301, West Region Tribal Council Dauphin Man $674,753, Westbank Band Kelowna BC $71,722, Wetaskiwin Roman Catholic Separate Sch Dist No 15 Wetaskiwin Alta $229,203, Wetaskiwin School District No 264 Wetaskiwin Alta $834,398, Weymontachie Band Sanmaur Que $977,269, White Bear Band Carlyle Sask $853,534, Whitefish Bay Band Pawitik Ont $1,143,160, Whitefish Lake Band Naughton Ont $326,071, Whitefish Lake Band 128 Goodfish Lake Alta $206,061, Whitefish River Band Birch Island Ont $329,124, Whycocomagh Band of Indians Whycocomagh NS $543,626, Wikwemikong Band Wikwemikong Ont $1,375,484, Wilkie School Division 59 Wilkie Sask $535,367, Williams Lake Band Williams Lake BC $93,957, Willowcreek School Division No 28 Claresholm Alta $1,375,184, Winnipeg L Gleichen Alta $76,758, Winnipeg School Division #1 Winnipeg Man $50,936, Witchekan Lake Band Spiritwood Sask $51,345, Wolseley School Division 25 Wolseley Sask $88,841, Woodstock Band of Indians Woodstock NB $118,511, Yorkton District Chiefs Yorkton Sask $56,250.

Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $25,914,560—Ministere de l'Education Quebec Que $25,914,560.

Contributions to Indian bands and Inuit settlements or educational institutions for educational services and support $64,999,106—Adams Lake Band Chase BC $155,837, Ahousaht Band Ahousaht BC $85,743, Alderville Band Roseneath Ont $133,550, Algonquin de l'ouest du Quebec Conseil Val d'Or Que $68,248, Alkali Lake Band Williams Lake BC $95,175, Anaham Band Alexis Creek BC $97,244, Anishinaabe Child & Family Services Inc Ashern Man $407,000, Anspayax School Society Hazelton BC $246,545, Awasis Agency of Northern Manitoba Thompson Man $166,000, Batchewana Band Sault Ste Marie Ont $640,024, Beardy's Band Duck Lake Sask $102,050, Beausoleil Band Cedar Point Ont $189,595, Bella Bella Community School Society Port Hardy BC $465,400, Bella Coola Band Bella Coola BC $111,032, Betsiamites Band Betsiamites Que $556,028, Big Grassy Band Morson Ont $107,426, Big Island Band Morson Ont $56,218, Bigstone Cree Band Desmarais Alta $247,500, Blood Band Stand Off Alta $99,573, Blue Quills Native Education Centre St Paul Alta $1,706,782, Bonaparte Band Cache Creek BC $211,190, Brandon University Brandon Man $70,000, Burnt Church Band of Indians Legaceville NB $176,900, Canim Lake Band 100 Mile House BC $120,719, Canyon City Band Terrace BC $71,935, Carrier Sekani Tribal Council Prince George BC $237,100, Chehalis Band Agassiz BC $129,131, Chemainus Band Ladysmith BC $54,448, Chilliwack Area Indian Council Chilliwack BC $242,073, Chippewas of Georgina Island Band Sutton West Ont $88,200, Chippewas of Nawash Band Wiarton Ont $55,430, Chippewas of Rama Band Rama Ont $469,800, Clayoquot Band Tofino BC $50,868, Coldwater Band Merritt BC $192,790, Constance Lake Band Calstock Ont $139,800, Cooks Ferry Band Spences Bridge BC $85,773, Couchiching Band Fort Frances Ont $869,204, Cowichan Band Duncan BC $169,358, Cross Lake Band Cross Lake Man $362,282, Curve Lake Band Curve Lake Ont $260,750, Dakota Ojibway Tribal Council Inc Brandon Man $1,593,466, Dalhousie University Halifax NS $185,256, Desolation Sound Tribal Council Powell River BC $100,665, Eagle Lake Band Eagle Lake Ont $142,906, Enoch Band Winterburn Alta $162,500, Eskasoni Band of Indians Eskasoni NS $295,440, First Nation Technical Institute Deseronto Ont $832,920, Fisher River Education Authority Koostatak Man $323,453, Fort William Indian Band Thunder Bay Ont $247,245, Fountain Band Lillooet BC $105,000, Garden River Band Sault Ste Marie Ont $337,631, Gibson Band Bala Ont $131,574, Gitanmaax Band Hazelton BC $371,439, Gitksan Carrier Education Society Hazelton BC $53,700, Gitlakdamix Band New Aiyansh BC $211,666, Gitsegukla Native Education Society South Hazelton BC $97,300, Gitsegukla Band South Hazelton BC $108,612, Gitwangak Band Kitwanga BC $208,129, Glen Vowell Band Hazelton BC $54,181, Golden Lake Band Golden Lake Ont $222,935, Hagwilget Band New Hazelton BC $226,317, Hiawatha Band Keene Ont $90,800, Institut Educatif et Culturel Attikamek Montagnais Village des Hurons Que $345,439, Interlake Tribal Division For Schools Inc Ashern Man $491,417, Island Lake Tribal Council Inc Winnipeg Man $733,420, Islington Band Whitedog Ont $102,500, Kamloops Band Kamloops BC $178,280, Keeseekoowenin Band Elphinstone Man $109,690, Keewatin Tribal Council Inc Thompson Man $448,415, Kingsclear Band of Indians Fredericton NB $92,800, Kitamaat Band Kitamaat BC $135,885, Kitasoo Band Klemtu BC $64,900, Kitwancool Band Kitwanga BC $255,428, Lac la Croix Band Fort Frances Ont $79,648, Lakahahmen Band Deroche BC $54,948, Lakalzap Band Greenville BC $104,108, Lake Babine Band Burns Lake BC $482,100, Lax Kw'Alaams Band Port Simpson BC $151,451, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,226,000, Lillooet District Indian Council Lillooet BC $144,000, Little Red River and High Level Alta $89,554, Long Point Band Council Winneway River Que $121,272, Lower Nicola Band Merritt BC $303,064, Lower Similkameen Band Keremeos BC $190,454, Lytton Band Lytton BC $561,253, Magnetwan Band Britte Ont $64,536, Manitoba Indian Education Association Incorporated Winnipeg Man $262,115, Maritime School of Social Work Halifax NS $56,965, Maskwachees Cultural College Hobbema Alta $180,279, Masset Band Masset BC $90,618, Mathias Colomb Band Pukatawagan Man $91,710, McLeod Lake Band Prince George BC $128,000, Mississauga Band Blind River Ont $188,022, Mohawk College Hamilton Ont $87,291, Mohawk Council of Akwesasne Band Cornwall Ont $1,478,887, Mohawk Council of Kahnawake Kahnawake Que $1,633,414, Mohawks of The Bay of Quinte Band Deseronto Ont $572,500, Montagnais Lac St Jean Conseil Pointe Bleue Que $385,945, Montagnais Les Escoumins Conseil Les Escoumins Que $65,820, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $434,930, Moose Factory Band Moose Factory Ont $1,071,271, Moricetown Band Smithers BC $430,333, Mount Currie Band Mount Currie BC $315,905, Musqueam Band Vancouver BC $153,187, Naicatchewein Band Delvin Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$86,902, Nanaimo Band Nanaimo BC $172,680, Nation Huronne Wendat Conseil Village des Hurons Que $489,057, Necoslie Band Fort St James BC $152,900, Nelson House Education Authority Inc Nelson House Man $242,245, Neskainlith Band Chase BC $70,000, New Post Band Cochrane Ont $51,105, Nicickousemenecaning Band Fort Frances Ont $264,514, Nimpkish Band Alert Bay BC $280,156, Nipissing Band Sturgeon Falls Ont $405,287, Nipissing University College North Bay Ont $73,739, Nodaitch Band Merritt BC $80,902, North Thompson Band Barriere BC $197,828, Northcoast Tribal Council Prince Rupert BC $213,045, Northern College South Porcupine Ont $62,000, Northern Nishnawbe Education Council Sioux Lookout Ont $1,550,400, Northern Teachers Education Program La Ronge Sask $596,466, Northwest Angle No 33 Band Angle Inlet Minn USA $50,179, Northwest Angle No 37 Band Oak Island Minn USA $73,250, Norway House Band Norway House Man $317,977, Odanak Band Odanak Que $178,877, Ojibways of Onegaming Band Nestor Falls Ont $285,265, Okanagan Band Vernon BC $374,031, Old Sun Community College Gleichen Alta $255,811, Onion Lake Band Lloydminster Sask $549,998, Opasquiak Educational Authority Inc The Pas Man $546,581, Opetchesaht Band Port Alberni BC $57,351, Osoyoos Band Oliver BC $71,411, Oweekano Band Port Hardy BC $61,268, Parry Island Band Parry Sound Ont $183,000, Pavilion Band Cache Creek BC $116,478, Peguis School Board Hodgson Man $943,135, Peigan Band Brocket Alta $68,131, Penelakut Band Chemainus BC $74,216, Penticton Band Penticton BC $160,496, Prince Albert District Chiefs Prince Albert Sask $137,365, Rainy River Band Emo Ont $156,338, Red Earth Shoal Lake Education Authority Prince Albert Sask $316,285, Restigouche Band Council Restigouche Que $882,516, River Desert Band Council Maniwaki Que $815,419, Rocky Bay Indian Band MacDiarmid Ont $88,971, Roseau River Band Ginew Man $78,566, Saanich Indian School Board Brentwood Bay BC $133,228, Saddle Lake Band Saddle Lake Alta $1,652,300, Sagkeeng Education Authority Pine Falls Man $1,172,291, Sask Indian Community College Saskatoon Sask $567,840, Saskatchewan Indian Federated College Regina Sask $3,716,087, Saugeen Band Southampton Ont $222,800, Seabird Island Band Agassiz BC $84,540, Sechelt Band Sechelt BC $200,000, Seine River Band Mine Centre Ont $75,674, Serpent River Band Cutler Ont $146,954, Shackan Band Merritt BC $112,783, Sheshaht Band Port Alberni BC $65,994, Shuswap Band Invermere BC $101,020, Simon Fraser University Burnaby BC $107,714, Skeetchestn Band Savona BC $59,922, Skwah Band Chilliwack BC $102,891, Southeast Tribal Division School Inc Winnipeg Man $719,742, Spallumcheen Band Enderby BC $240,137, Spanish River Band Massey Ont $297,604, Squamish Band North Vancouver BC $240,000, St Mary's Band Cranbrook BC $108,479, St Thomas University Fredericton NB $165,608, Sto Lo Tribal Council Sardis BC $147,400, Stone Band Hanceville BC $53,462, Stoney Band Morley Alta $354,800, Stoney Creek Band Vanderhoof BC $64,800, Stuart-Trembleur Band Fort St James BC $138,606, Sturgeon Lake Band Spruce Home Sask $413,500, Sucker Creek Band Little Current Ont $73,786, Temagami Band Temagami Ont $83,069, TFHQ District Chiefs Council Fort Qu'Appelle Sask $78,000, Tobique Band of Indians Perth-Andover NB $921,839, University of British Columbia Vancouver BC $364,532, University of Calgary Calgary Alta $128,086, University of Saskatchewan Saskatoon Sask $215,078, University of Western Ontario London Ont $147,647, Upper Nicola Band Merritt BC $330,299, Urban Native Indian Education Society Vancouver BC $145,000, West Bay Band Excelsior Ont $461,166, West Region Tribal Council Dauphin Man $750,958, Whitefish Bay Band Pawitik Ont $170,850, Whitefish Lake 128 Goodfish Alta $499,000, Whitefish Lake Band Naughton Ont $148,099, Whitefish Lake Band #128 Goodfish Lake Alta $277,700, Whitefish River Band Birch Island Ont $252,976, Wikwemikong Band Wikwemikong Ont $1,433,997, Williams Lake Band Williams Lake BC $104,197, Yellowhead Tribal Council Spruce Grove Alta $797,501.

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves $209,968,235—Abegweit Band of Indians Cornwall PEI $182,324, Acadia Band of Indians South Brookfield NS $116,418, Adams Lake Band Chase BC $313,760, Afton Band of Indians Afton NS $480,649, Ahousaht Band Ahousaht BC $667,894, Alberta Social Services and Community Health Edmonton Alta $1,898,268, Alexander Band Morinville Alta $318,320, Alexandria Band Quesnel BC $71,047, Alexis Band Glenevis Alta $432,056, Alexis Creek Band Chilanko Forks BC $347,285, Alkali Lake Band Williams Lake BC $344,145, Anaham Band Alexis Creek BC $793,269, Annapolis Valley Band of Indians Cambridge Station NS $88,089, Ashcroft Band Ashcroft BC $53,945, Attawapiskat Band Attawapiskat Ont $454,438, Barren Lands Band Brochet Man $392,180, Bear River Band of Indians Bear River NS $51,949, Beardy's Band Duck Lake Sask $994,265, Bearskin Lake Band Bearskin Lake Ont $66,631, Beausoleil Band Cedar Point Ont $118,912, Beaver Lake Band Lac la Biche Alta $90,757, Beecher Bay Band Sooke BC $139,193, Bella Coola Band Bella Coola BC $740,253, Berens River Band Berens River Man $1,067,621, Betsiamites Band Betsiamites Que $126,540, Big C Band La Loche Sask $62,828, Big Cove Band of Indians Rexton NB $2,197,908, Bigstone Cree Band Desmarais Alta $1,810,272, Birdtail Sioux Band Beulah Man $248,407, Blackfoot Band Gleichen Alta $2,564,038, Blood Band Stand Off Alta $4,998,326, Bloodvein Band Bloodvein Man $418,091, Blueberry River Band Buick BC $221,621, Bonaparte Band Cache Creek BC $255,075, Boothroyd Band Boston Bar BC $143,165, Boston Bar Band Boston Bar BC $50,256, Brokenhead Band Scanterbury Man $72,312, Buffalo River Band Buffalo River Sask $560,267, Burnt Church Band of Indians Legaceville NB $1,363,960, Burrard Band North Vancouver BC $82,621, Campbell River Band Campbell River BC $72,899, Canim Lake Band 100 Mile House BC $455,947, Canoe Creek Band Dog Creek BC $245,068, Canoe Lake Band Canoe Narrows Sask $557,886, Canyon City Band Terrace BC $99,500, Cape Mudge Band Quathiaski Cove BC $73,572, Carcross/Tagish Indian Band Carcross YT $112,499, Carry The Kettle Band Sintaluta Sask $845,850, Cat Lake Band Cat Lake Ont $165,260, Champagne/Aishihik Indian Band Haines Junction YT $185,191, Chapel Island Band of Indians St Peters NS $457,434, Chehalis Band Agassiz BC $361,714, Chemainus Band Ladysmith BC $773,670, Chemawawin Band Easterville Man $375,960, Chilliwack Area Indian Council Chilliwack BC $832,160, Chippewas of Kettle and Stoney Point Band Forest Ont $119,599, Chippewas of Nawash Band Wiarton Ont $73,500, Chippewas of Sarnia Band Sarnia Ont $131,116, Chippewas of The Thames Band Muncey Ont $152,940, Churchill Band Tadoule Lake Man $280,400, City of Brandon Brandon Man $245,239, City of Thompson Thompson Man $283,582, City of Winnipeg Winnipeg Man $2,321,332, Clayoquot Band Tofino BC $279,013, Coldwater Band Merritt BC $491,905, Comox Band Courtenay BC $86,384, Constance Lake Band Calstock Ont $127,800, Cooks Ferry Band Spences Bridge BC $69,019, Cote Band Kamsack Sask $860,704, Cowessess Band Broadview Sask $232,238, Cowichan Band Duncan BC $2,154,677, Crane River Band Crane River Man $269,114, Cross Lake Band Cross Lake Man $3,196,215, Cumberland House Band Cumberland House Sask $286,914, Curve Lake Band Curve Lake Ont $110,392, Dakota Ojibway Tribal Council Inc Brandon Man $148,248, Dakota Plains Band Edwin Man $143,604, Dakota Tipi Band Portage La Prairie Man $94,398, Dawson Indian Band Dawson City YT

$89,547, Day Star Band Punnichy Sask $174,370, Dene Tha Band Chateh Alta $1,041,023, Depart of National Health Ottawa Ont $19,393,253, Desolation Sound Tribal Council Powell River BC $657,167, Ditidaht Band Port Alberni BC $62,689, Doig River Band Rose Prairie BC $147,605, Ebb and Flow Band Ebb and Flow Man $784,966, Eel Ground Band of Indians Newcastle NB $648,004, Eel River Band of Indians Dalhousie NB $509,635, Ehattesaht Band Campbell River BC $73,313, English River Band Patuanak Sask $491,991, Enoch Band Winterburn Alta $193,440, Ermineskin Band Hobbema Alta $154,266, Eskasoni Band of Indians Eskasoni NS $4,071,970, Fairford Band Fairford Man $1,047,757, Fisher River Band Koostatak Man $653,505, Fishing Lake Band Wadena Sask $288,593, Flying Dust Band Meadow Lake Sask $354,836, Fond Du Lac Band Prince Albert Sask $715,782, Fort Albany Band Fort Albany Ont $198,565, Fort Alexander Band Pine Falls Man $840,387, Fort Hope Band Pickle Lake Ont $315,662, Fort Nelson Band Fort Nelson BC $131,386, Fort Severn Band Fort Severn Ont $83,846, Fountain Band Lillooet BC $267,933, Fox Lake Band Gillam Man $242,283, Fraser Lake Band Fort Fraser BC $171,948, Frog Lake Band Heinsburg Alta $619,329, Garden River Band Sault Ste Marie Ont $57,647, Gitanmaax Band Hazelton BC $338,194, Gitlakdamix Band New Aiyansh BC $489,068, Gitsegukla Band South Hazelton BC $431,936, Gitwangak Band Kitwanga BC $270,870, Glen Vowell Band Hazelton BC $190,060, God's Lake Band God's Lake Narrows Man $1,006,445, God's River Band God's River Man $304,738, Gordon Band Punnichy Sask $923,369, Government of Yukon Whitehorse YT $159,068, Grand Lac Victoria Band Louvicourt Que $433,361, Grand Rapids Band Grand Rapids Man $258,476, Grassy Narrows Band Grassy Narrows Ont $79,000, Gull Bay Band Gull Bay Ont $52,600, Gwasala Nakwaxdaxw Band Port Hardy BC $422,556, Hagwilget Band New Hazelton BC $199,053, Halalt Band Chemainus BC $184,203, Halfway River Band Wonowon BC $152,299, Heiltsuk Band Waglisa BC $1,230,532, Hesquiaht Band Tofino BC $51,891, Hollow Water Band Wanipigow Man $433,310, Indian Birch Band Birch River Man $153,277, Indian Island Band of Indians Rexton NB $152,892, Interlake Reserves Tribal Council Inc Ashern Man $227,590, Iskut Band Iskut BC $186,117, Islington Band Whitedog Ont $198,000, Jackhead Band Dallas Man $175,752, James Smith Band Kinistino Sask $66,562, John Smith Band Birch Hills Sask $234,575, Joseph Bighead Band Pierceland Sask $508,651, Kahkewistahaw Band Broadview Sask $405,527, Kamloops Band Kamloops BC $406,457, Kasabonika Band Kasabonika Lake Ont $85,916, Kashechewan Band Kashechewan Ont $444,216, Keeseekoose Band Kamsack Sask $626,013, Keeseekoowenin Band Elphinstone Man $354,511, Kehewin Band Bonnyville Alta $301,132, Key Band Norquay Sask $139,623, Kingfisher Lake Band Kingfisher Lake Ont $79,451, Kingsclear Band of Indians Fredericton NB $498,944, Kinistino Band Chagoness Sask $218,252, Kispiox Band Hazelton BC $381,798, Kitamaat Band Kitamaat BC $276,627, Kitasoo Band Klemtu BC $281,654, Kitsumkalum Band Terrace BC $165,116, Kitwancool Band Kitwanga BC $222,895, Kluskus Band Quesnel BC $102,866, Kwanlin Dun Indian Band Whitehorse YT $362,957, Kwicksutaineuk Band Simoon Sound BC $68,353, Kyuquot Band Kyuquot BC $91,248, Lac la Hache Band Wollaston Lake Sask $671,787, Lac la Ronge Band Lac la Ronge Sask $2,984,522, Lac Seul Band Hudson Ont $96,776, Lac Simon Band Lac Simon Que $757,458, Lakalzap Band Greenville BC $614,370, Lake Babine Band Burns Lake BC $1,014,384, Lake Manitoba Band Vogar Man $740,488, Lake St Martin Band Gypsumville Man $731,625, Lax Kw' Alaams Band Port Simpson BC $540,987, Lennox Island Band of Indians Lennox Island PEI $245,498, Lesser Slave Lake Indian Regional Council Slave Lake Alta $3,691,190, Liard Indian Band Watson Lake YT $541,032, Lillooet District Indian Council Lillooet BC $332,112, Little Black Bear Band Goodeve Sask $145,575, Little Black River Band O'Hanley Man $221,106, Little Grand Rapids Band Little Grand Rapids Man $1,055,410, Little Pine Band Paynton Sask $720,045, Little Red River Band High Level Alta $69,593, Little Salmon/Carmacks Indian Band Carmacks YT $284,116, Little Saskatchewan Band Gypsumville Man $216,927, Little Shuswap Band Chase BC $177,301, Long Lake No 58 Band Longlac Ont $69,100, Long Plain Band Edwin Man $644,914, Long Point Band Council Winneway River Que $244,457, Lower Nicola Band Merritt BC $596,573, Lower Similkameen Band Keremeos BC $491,715, Lubicon Lake Band Peace River Alta $308,978, Lytton Band Lytton BC $525,516, Malahat Band Mill Bay BC $122,071, Mathias Colomb Band Pukatawagan Man $979,990, McLeod Lake Band Prince George BC $169,793, Membertou Band of Indians Sydney NS $723,383, Millbrook Band of Indians Truro NS $886,028, Mississauga Band Blind River Ont $50,782, Mistassini Band Council Baie du Poste Que $327,205, Mistawasis Band Leask Sask $516,512, Mohawk Council of Akwesasne Band Cornwall Ont $1,158,912, Mohawk Council of Kahanawake Kahanawake Que $2,471,109, Mohawks of The Bay of Quinte Band Deseronto Ont $74,070, Montagnais Lac St Jean Conseil Pointe Bleue Que $1,286,841, Montagnais Les Escoumins Conseil Les Escoumins Que $68,819, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $93,536, Montreal Lake Band Prince Albert Sask $1,397,170, Moose Factory Band Moose Factory Ont $306,326, Moose Lake Band Moose Lake Man $534,861, Moravian of The Thames Band Thamesville Ont $62,599, Moricetown Band Smithers BC $580,954, Mosquito Band Cando Sask $62,637, Mount Currie Band Mount Currie BC $988,122, Mowachat Band Gold River BC $163,325, Muskeg Lake Band Leask Sask $232,530, Musqueam Band Vancouver BC $518,836, Na-Cho Ny' A' K Dun Band Mayo YT $175,070, Nanaimo Band Nanaimo BC $516,614, Nanoose Band Lantzville BC $116,724, Nation Huronne Wendat Conseil Village des Hurons Que $213,549, Nazko Band Quesnel BC $156,637, Necoslie Band Fort St James BC $568,883, Nelson House Band Nelson House Man $2,480,126, Nemaiah Valley Band Nemaiah Valley BC $272,633, Neskainlith Band Chase BC $413,873, Nicomen Band Lytton BC $60,470, Nimpkish Band Alert Bay BC $436,855, Nipissing Band Sturgeon Falls Ont $55,945, Nooaitch Band Merritt BC $144,745, North Caribou Lake Band Weagamow Lake Ont $136,743, North Thompson Band Barriere BC $129,371, Northcoast Tribal Council Prince Rupert BC $2,324,410, Northland Band Lac Brochet Man $611,656, Norway House Band Norway House Man $2,667,984, Oak Lake Sioux Band Pipestone Man $345,182, Ochapowace Band Broadview Sask $483,756, Ochiese Band Rocky Mountain House Alta $213,747, Ohiaht Band Bamfield BC $66,734, Ojibways of Onegaming Band Nestor Falls Ont $88,454, Okanagan Band Vernon BC $651,201, Okanese Band Balcarres Sask $183,645, Old Crow Indian Band Old Crow YT $177,551, Oneidas of The Thames Band Southwold Ont $171,295, Onion Lake Band Lloydminster Sask $2,110,619, Opetchesaht Band Port Alberni BC $112,657, Oromocto Band of Indians Oromocto NB $206,448, Osnaburgh Band New Osnaburgh Ont $62,780, Osoyoos Band Oliver BC $498,988, Paul Band Duffield Alta $470,883, Pauquachin Band Brentwood Bay BC $213,710, Pavilion Band Cache Creek BC $165,370, Peguis Band Hodgson Man $2,207,172, Peigan Band Brocket Alta $1,919,445, Penelakut Band Chemainus BC $464,184, Penticton Band Penticton BC $535,191, Peter Ballantyne Band Pelican Narrows Sask $2,744,825, Piapot Band Cupar Sask $485,214, Pictou Landing Band of Indians Pictou Landing NS $441,240, Pine Creek Band Camperville Man $519,309, Poorman Band Quinton Sask $980,971, Poplar River Band Negginan Man $778,199, Poundmaker Band Cutknife Sask $489,113, Prophet

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

River Band Fort Nelson BC $71,221, Province of Manitoba Winnipeg Man $7,574,483, Quatsino Band Coal Harbour BC $222,041, Quesnel Band Quesnel BC $125,473, Red Bank Band of Indians Red Bank NB $467,045, Red Earth Band Carrot River Sask $668,338, River Desert Band Council Maniwaki Que $756,494, Rolling River Band Erickson Man $148,342, Roseau River Band Ginew Man $726,809, Ross River Indian Band Ross River YT $226,063, Rural Municipality of North Norfolk MacGregor Man $75,160, Rural Municipality of Westbourne Gladstone Man $70,608, Sachigo Lake Band Sachigo Lake Ont $63,998, Saddle Lake Band Saddle Lake Alta $256,807, Sakimay Band Grenfell Sask $244,890, Samson Band Hobbema Alta $103,248, Sandy Bay Band Marius Man $117,157, Sandy Lake Band Via Favourable Lake Ont $716,108, Sandy Lake Band Shell Lake Sask $116,859, Sarcee Band Calgary Alta $284,746, Saugeen Band Southampton Ont $103,000, Saulteau Band Chetwynd BC $96,616, Saulteaux Band Cochin Sask $415,958, Seabird Island Band Agassiz BC $556,402, Sechelt Band Sechelt BC $326,282, Selkirk Indian Band Pelly Crossing YT $197,661, Seton Lake Band Shalalth BC $253,563, Shackan Band Merritt BC $131,527, Shamattawa Band Shamattawa Man $595,915, Sheshaht Band Port Alberni BC $475,652, Shoal Lake Band Carrot River Sask $317,594, Shoal Lake No 39 Band Kejick Ont $89,200, Shoal River Band Pelican Rapids Man $531,530, Shubenacadie Band of Indians Shubenacadie NS $1,356,007, Sioux Valley Band Griswold Man $966,088, Siska Band Lytton BC $58,591, Six Nations of The Grand River Band Ohsweken Ont $245,900, Skeetchesin Band Savona BC $98,905, Soda Creek Band Williams Lake BC $158,756, Songhees Band Victoria BC $270,633, Southeast Resource Development Council Corp Winnipeg Man $133,676, Spallumcheen Band Enderby BC $845,071, Spanish River Band Massey Ont $97,089, Split Lake Band Split Lake Man $1,605,241, Squamish Band North Vancouver BC $1,119,501, St Mary's Band Cranbrook BC $195,074, St Mary's Band of Indians Fredericton NB $1,241,857, St Theresa Point Band St Theresa Point Man $2,458,845, Standing Buffalo Band Fort Qu'Appelle Sask $440,520, Starblanket Band Balcarres Sask $141,518, Stellaquo Band Fraser Lake BC $113,922, Sto Lo Tribal Council Sardis BC $458,233, Stone Band Hanceville BC $296,284, Stoney Creek Band Vanderhoof BC $482,203, Stony Rapids Band Black Lake Sask $884,964, Stuart-Trembleur Band Fort St James BC $494,695, Sumas Band Abbotsford BC $138,358, Sunchild Band Rocky Mountain House Alta $275,623, Swampy Cree Tribal Council Inc The Pas Man $104,411, Swan Lake Band Swan Lake Man $199,660, Sweetgrass Band Gallivan Sask $525,082, Tahltan Band Telegraph Creek BC $192,222, Taku River Tlingit Band Atlin BC $55,365, Teslin Indian Band Teslin YT $107,940, The Pas Band The Pas Man $1,048,184, Thunderchild Band Turtleford Sask $814,543, Temiscaming Band Council Notre Dame Du Nord Que $526,250, Tobique Band of Indians Perth-Andover NB $1,205,574, Toosey Band Riske Creek BC $78,550, Tsartlip Band Brentwood Bay BC $518,254, Tsawataineuk Band Kingcome Inlet BC $69,629, Tsawout Band Saanichton BC $407,058, Tsawwassen Band Delta BC $99,089, Tseycum Band Sidney BC $63,011, Ucluelet Band Ucluelet BC $275,514, Ulkatcho Band Anahim Lake BC $436,489, Upper Nicola Band Merritt BC $779,393, Valley River Band Shortdale Man $237,955, Wabigoon Band Dinorwic Ont $72,000, Wagmatcook Band of Indians Baddeck NS $568,375, Wahpeton Band Prince Albert Sask $145,988, Walpole Island Band Wallaceburg Ont $169,199, Wasagamack Band Wasagamack Man $939,632, Waswanipi Band Council Waswanipi River Que $251,803, Waterhen Band Skownan Man $498,218, Waterhen Lake Band Waterhen Lake Sask $778,327, Waywayseecappo Band Rossburn Man $982,073, Wepekeka Band Angling Lake Ont $50,074, West Bay Band Excelsior Ont $67,617, Westbank Band Kelowna BC $789,991, Whe La La U Area Council Alert Bay BC $184,119, White Bear Band Carlyle Sask $970,843, Whitefish Bay Band Pawitik Ont $74,000, Whycocomagh Band of Indians Whycocomagh NS $791,294, Wikwemikong Band Wikwemikong Ont $181,993, Williams Lake Band Williams Lake BC $121,979, Woodstock Band of Indians Woodstock NB $294,886, Wunnumin Lake Band Wunnumin Lake Ont $67,436, York Factory Band York Landing Man $166,860.

Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services $90,883,828—Afton Band of Indians Afton NS $58,038, Alberta Social Services and Community Health Edmonton Alta $6,889,283, Alexander Band Morinville Alta $67,889, Alkali Lake Band Williams Lake BC $80,000, Anishinaabe Child & Family Services Inc Ashern Man $1,657,388, Attikamek Montagnais Conseil Village des Hurons Que $1,635,565, Awasis Agency of Northern Manitoba Thompson Man $5,663,005, Big Cove Band of Indians Rexton NB $680,521, Blackfoot Band Gleichen Alta $972,412, Blood Band Stand Off Alta $139,250, Bosco Homes Regina Sask $145,715, Burnt Church Band of Indians Legaceville NB $329,585, Commission scolaire de: Abitibi Temiscamingue Amos Que $1,063,712, Cote Nord Baie Comeau Que $1,188,425, De l'Outaouais Hull Que $610,015, Gaspesie Iles de la Madeleine Gaspé Que $1,160,242, Laurentides Lanaudiere Ste Therese Que $388,174, Chippewas of Kettle and Stoney Point Band Forest Ont $61,388, Chippewas of Sarnia Band Sarnia Ont $62,425, Comite Coordination Attikamek Sipi La Tuque Que $993,743, Cote Band Kamsack Sask $170,836, Dakota Ojibway Child & Family Services Inc Brandon Man $2,144,928, Dene Tha Band Chateh Alta $53,990, Department of National Health Ottawa Ont $14,575,273, Department of Social Services NB Band #7 Fredericton NB $51,753, Department of Social Services NS Halifax NS $474,302, Department of Social Services NS Band #19 Halifax NS $57,762, Department of Social Services NS Band #23 Halifax NS $106,967, Department of Social Services NS Band #24 Halifax NS $59,038, Department of Social Services NS Band #25 Halifax NS $152,666, Department of Social Services NS Band #29 Halifax NS $88,976, Eel Ground Band of Indians Newcastle NB $164,854, Eel River Band of Indians Dalhousie NB $83,448, Eskasoni Band of Indians Eskasoni NS $331,810, First Nations Confederacy Inc Winnipeg Man $106,126, Government of British Columbia Victoria BC $323,318, Government of Yukon Whitehorse YT $1,051,155, Kamloops Band Kamloops BC $94,300, Kehewin Band Bonnyville Alta $72,306, Kingsclear Band of Indians Fredericton NB $251,929, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,365,509, Liard Indian Band Watson Lake YT $61,916, Lytton Band Lytton BC $80,282, Manitoba Association Inc Koostatak Man $480,820, Manitoba Keewatinowi Okimakanak Inc Thompson Man $125,172, Membertou Band of Indians Sydney NS $54,544, MicMac Child and Family Services Shubenacadie NS $1,082,290, Millbrook Band of Indians Truro NS $77,038, Minister of Finance Victoria BC $18,500,664, Minister of Finance Province of New Brunswick Fredericton NB $73,035, Mohawk Council of Akwesasne Band Cornwall Ont $619,600, Mohawk Council of Kahnawake Kahnawake Que $896,834, Montagnais Lac St Jean Conseil Pointe Bleue Que $653,700, Nation Huronne Wendat Conseil Village des Hurons Que $121,349, Neskainlith Band Chase BC $53,075, Nishnawbe Aski Nation Toronto Ont $118,104, North Coast Tribal Council Prince Rupert BC $120,300, Nuu Chah Nulth Tribal Council Port Alberni BC $311,200, Ojibway Tribal Family Services Kenora Ont $1,556,546, Onion Lake Band Lloydminster Sask $110,000, Oxford House Band Oxford House Man $71,381, Peguis Senior Centre Inc Hodgson Man $286,686, Peigan Band Brocket Alta $116,062, Pinaow Wachi Inc Norway House Man

$470,499, Pinecrest District of Kenora Home for the Aged Kenora Ont $89,423, Pinewood Court Home for the Aged Thunder Bay Ont $88,331, Province of Manitoba Winnipeg Man $3,378,081, Rainycrest Home for the Aged Fort Frances Ont $216,958, Ranch Ehrlo Society Pilot Butte Sask $57,283, Red Bank Band of Indians Red Bank NB $110,663, Rod McGillvary Memorial Care Home The Pas Man $876,963, Saddle Lake Band Saddle Lake Alta $236,612, Sagkeeng Child & Family Services Inc Pine Falls Man $506,149, Sagkeeng Personal Care Home Inc Pine Falls Man $836,643, Saskatchewan Social Services Regina Sask $1,329,691, Shubenacadie Band of Indians Shubenacadie NS $59,810, Southeast Child & Family Services Committee Inc Winnipeg Man $1,960,609, Spallumcheen Band Enderby BC $450,798, Split Lake Band Split Lake Man $124,975, St Mary's Band of Indians Fredericton NB $249,866, The Dakota Oyate Lodge Inc Griswold Man $535,884, Tobique Band of Indians Perth-Andover NB $372,002, West Region Child & Family Services Committee Inc Dauphin Man $1,847,077, Westbank Band Kelowna BC $259,656, Whycocomagh Band of Indians Whycocomagh NS $81,899, Woodstock Band of Indians Woodstock NB $76,211, Yellowhead Tribal Council Spruce Grove Alta $276,885.

Contributions to Indians, bands, Inuit, settlements or organizations for cultural development and community social services $10,248,330—Attikamek Montagnais Conseil Village des Hurons Que $97,061, Avataq Cultural Institute Inukjuak Que $106,006, Batchewana Band Sault Ste Marie Ont $50,782, Blackfoot Band Gleichen Alta $50,500, Blood Band Stand Off Alta $63,000, Chiefs of Ontario Office Toronto Ont $61,600, Coqualeetza Education Training Centre Sardis BC $258,676, Cowichan Band Duncan BC $54,030, Cree Regional Authority Chisasibi Que $200,146, Cross Lake Band Cross Lake Man $53,534, Dakota Ojibway Tribal Council Brandon Man $156,501, Government of Yukon Whitehorse YT $73,464, Institut educatif et culturel Attikamek Montagnais Village des Hurons Que $416,994, Interlake Reserve Tribal Council Ashern Man $139,627, Lake of the Woods Ojibway Cultural Centre Kenora Ont $113,458, Leonard Miles Memorial Centre Shamattawa Man $53,500, Lesser Slave Lake Indian Regional Council Slave Lake Alta $68,000, Manitoba Indian Cultural Education Centre Winnipeg Man $197,261, Maskwachees Cultural College Hobbema Alta $134,972, MicMac Association of Cultural Studies Sydney NS $179,842, Mohawk Council of Kahnawake Kahnawake Que $255,493, Mount Currie Band Mount Currie BC $50,193, Nimpkish Band Alert Bay BC $84,328, Ninastako Centre Cardston Alta $164,559, Nishnawbe Aski Nations Toronto Ont $62,745, Norway House Indian Band Norway House Man $70,005, Nuu Chah Nulth Tribal Council Port Alberni BC $76,900, Ojibway and Cree Cultural Centre Timmins Ont $430,882, Ojibway Cultural Foundation West Bay Ont $215,170, Old Sun Society Gleichen Alta $89,372, Oldman River Cultural Centre Brocket Alta $53,724, Onake Corporation Cornwall Ont $276,236, Peguis Indian Band Hodgson Man $79,774, Rat Portage Band Kenora Ont $88,300, Restigouche Indian Band Restigouche Que $50,847, Saddle Lake Indian Band Saddle Lake Alta $96,318, Sagkeeng Cultural Centre Inc Pine Falls Man $79,249, Saskatchewan Indian Cultural College Saskatoon Sask $1,475,301, Secwepemc Culture & Education Society Kamloops BC $73,416, Six Nations Band Council Ohsweken Ont $691,696, Stoney Indian Band Morley Alta $64,016, Union of Ontario Indians Toronto Ont $55,276, West Region Tribal Council Dauphin Man $73,463, Whitefish Lake Band #128 Goodfish Lake Alta $58,385, Yukon Indian Cultural Education Society Whitehorse YT $62,521.

Contributions to Indians and Inuit, their bands, settlements and corporations, provinces and other organizations for economic and employment development $76,231,183—455457 Ontario Ltd Corporation Rama Ont $50,000, 502133 Ontario Ltd Fort Frances Ont $437,688, Abegweit Band of Indians Cornwall PEI $82,434, Abenakis Wolinak Band Becancour Que $63,651, Abitibiwinni Band Amos Que $81,248, Aklavik Band Council Aklavik NWT $70,000, Alberta Indian Agricultural Development Corp Calgary Alta $835,850, Alexander Band Morinville Alta $214,200, Alexis Band Glenevis Alta $120,398, Alexis Creek Band Chilanko Forks BC $52,525, Algonquin de l'Ouest du Quebec Conseil Val d'Or Que $123,780, Alkali Lake Band Williams Lake BC $83,978, Anaham Band Alexis Creek BC $94,556, Arise The Corporation Lambeth Ont $62,500, Ashcroft Band Ashcroft BC $84,342, Attawapiskat Band Attawapiskat Ont $103,659, Attikamek Montagnais Conseil Village des Hurons Que $154,440, Barren Lands Band Brochet Man $130,000, Batchewana Band Sault Ste Marie Ont $77,334, BC Aboriginal Peoples Fisheries Commission Vancouver BC $108,000, Beardy's Band Duck Lake Sask $52,426, Bearskin Lake Band Bearskin Lake Ont $50,773, Beausoleil Band Cedar Point Ont $61,315, Beaver Lake Band Lac la Biche Alta $65,000, Bella Coola Band Bella Coola BC $129,505, Betsiamites Band Betsiamites Que $196,096, Big Cove Band of Indians Rexton NB $136,131, Big Island Band Morson Ont $78,510, Big Trout Lake Band Big Trout Lake Ont $377,701, Bigstone Cree Band Desmarais Alta $175,318, Blackfoot Band Gleichen Alta $299,509, Blood Band Stand Off Alta $670,935, Boothroyd Band Boston Bar BC $54,024, Brant & Brant Native Consultant Deseronto Ont $80,300, Buffalo River Band Buffalo River Sask $53,950, Burns Lake Native Development Corporation Burns Lake BC $62,300, Burnt Church Band of Indians Legaceville NB $56,835, Burrard Band North Vancouver BC $52,008, Canadian Council For Native Business Toronto Ont $64,189, Carcross/Tagish Indian Band Carcross YT $90,000, Carrier Sekani Tribal Council Prince George BC $244,000, Centre For Indian Training And Research Vancouver BC $78,000, Chemainus Band Ladysmith BC $88,500, Chiefs of Ontario Office Toronto Ont $203,161, Chippewas of Georgina Island Band Sutton West Ont $71,048, Chippewas of Kettle and Stoney Point Band Forest Ont $199,048, Chippewas of Nawash Band Wiarton Ont $153,441, Chippewas of Sarnia Band Sarnia Ont $136,057, Chippewas of The Thames Band Muncey Ont $66,666, Chisasibi Band Council Chisasibi Que $58,000, Cold Lake First Nations Band Grand Centre Alta $122,710, Council for Yukon Indians Whitehorse YT $200,000, Cowessess Band Broadview Sask $58,685, Cowichan Band Duncan BC $332,229, Cree Band Fort Chipewyan Alta $129,500, Cree Regional Authority Val d'Or Que $506,000, Cree Trappers Association Val d'Or Que $78,000, Cumberland House Band Cumberland House Sask $52,478, Curve Lake Band Curve Lake Ont $63,323, Dakota Ojibway Development Group Inc Winnipeg Man $151,381, Dakota Ojibway Tribal Council Inc Brandon Man $134,388, Dalles Indian Band Kenora Ont $68,500, Deh Cho Regional Council Fort Simpson NWT $84,900, Dene Tha Band Chateh Alta $197,585, Denedeh Development Corporation Yellowknife NWT $218,750, Dogrib Rae Band Council Fort Rae NWT $60,000, Eagle Lake Band Eagle Lake Ont $68,650, Entreprise Fountaine & Associes Maliotenam Que $50,000, Eskasoni Band of Indians Eskasoni NS $183,696, Federal Business Development Bank Edmonton Alta $62,700, Federation of Saskatchewan Indians Saskatoon Sask $276,000, First Nation Technical Consultants Deseronto Ont $65,000, First Nation Technical Institute Deseronto Ont $100,000, Fitz Smith Native Band Fort Smith NWT $52,743, Fort Albany Band Fort Albany Ont $57,448, Fort Chipewyan Band Fort Chipewyan Alta $108,530, Fort Franklin Band Council Fort Franklin NWT $63,865, Fort Good Hope Community Council Fort Good Hope NWT $164,730, Fort McKay Band Fort McMurray Alta $152,020, Fort McMurray Band Fort McMurray Alta $83,495, Fort Severn Band Fort Severn Ont $52,705, Fort Simpson Band Council Fort Simpson NWT

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$56,379, Fort Ware Band Fort Ware BC $54,500, Fort William Indian Band Thunder Bay Ont $80,750, Fountain Band Lillooet BC $67,903, Four B Manufacturing Ltd Deseronto Ont $85,738, Freshwater Fish Marketing Corporation Winnipeg Man $151,610, Frog Lake Band Heinsburg Alta $124,770, Gitanmaax Band Hazelton BC $70,051, Gitlakdamix Band New Aiyansh BC $148,300, Gitwangak Band Kitwanga BC $114,571, Golden Lake Band Golden Lake Ont $50,986, Government of the NWT Yellowknife NWT $851,000, Grand Conseil Nation Waban Aki Becancour Que $84,000, Grand Lac Victoria Band Louvicourt Que $56,000, Grand Rapids Special Forebay Committee Inc Winnipeg Man $246,000, Grassy Narrows Band Grassy Narrows Ont $128,671, Haida Tribal Society Massett Haada Gwaii BC $178,425, Hay River Band Council Hay River NWT $152,796, Heart Lake Band Lac la Biche Alta $58,160, Heiltuk Band Waglisa BC $308,224, Hiawatha Band Keene Ont $357,229, Homalco Band Campbell River BC $57,634, Iliqvik Corporation Dorval Que $806,448, Indian Agriculture Program Lambeth Ont $200,000, Indian Art-I-Craft of Ontario Toronto Ont $155,000, Indian Business Development Services Ltd Edmonton Alta $325,000, Indian Equity Foundation Edmonton Alta $212,030, Indigenous Survival International Ottawa Ont $210,000, Institut de Formation Autochtone du Quebec Pointe Bleue Que $215,060, Interlake Reserves Tribal Council Inc Ashern Man $265,905, Inuvik Native Band Council Inuvik NWT $69,225, Iskut Band Iskut BC $122,895, Island Lake Tribal Council Inc Winnipeg Man $191,214, Kamloops Indian Band Kamloops BC $119,977, Kanesatake Band Council Oka Que $107,387, Kasabonika Band Kasabonika Lake Ont $74,216, Kashechewan Band Kashechewan Ont $116,829, Kativik Regional Development Kuujuaq Que $91,000 Keewatin Tribal Council Inc Thompson Man $503,366, Kehwin Band Bonnyville Alta $110,080, Keyano College Fort McMurray Alta $50,000 Killinid Fisheries Inc Quadiad Que $73,600, Kingfisher Lake Band Kingfisher Lake Ont $66,154, Kispiox Band Hazelton BC $63,630, Kitamaat Band Kitamaat BC $113,250, Kitasoo Band Klemtu BC $91,487, Kitsumkalum Band Terrace BC $70,500, Kitwancool Band Kitwanga BC $63,377, La Romaine Band La Romaine Que $101,161, Labrador Inuit Assoc Labrador Nfld $75,000, Lac la Ronge Band La Ronge Sask $111,310, Lac Seul Band Hudston Ont $104,604, Lac Simon Band Lac Simon Que $67,489, Lakahahmen Band Deroche BC $68,500, Lakalzap Band Greenville BC $80,100, Lake Babine Band Burns Lake BC $94,400, Lennox Island Band of Indians Lennox Island PEI $74,336, Lesser Slave Lake Indian Regional Council Slave Lake Alta $937,999, Lethbridge Community College Lethbridge Alta $111,587, Lillooet District Indian Council Lillooet BC $203,583, Little Red River Band High Level Alta $176,000, Long Point Band Council Winneway River Que $54,412, Lubicon Lake Band Peace River Alta $79,000, Lutsel Ke Dene Band Snowdrift NWT $72,305, Mackenzie Delta Regional Council Inuvik NWT $135,500, Manitoba Indian Agricultural Program Winnipeg Man $1,945,000, Manitoba Indian Education Association Incorporated Winnipeg Man $75,000, Manouane Band Manouane Que $51,639, Masset Band Masset BC $59,521, Mathias Colomb Band Pukatawagan Man $115,000, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $405,800, MicMacs of Maria Band Council Maria Que $68,244, Mingan Band Mingan Que $402,978, Ministry of Natural Resources Toronto Ont $219,720, Mississauga Band Blind River Ont $52,969, Mississauga of The New Credit Band Hagersville Ont $85,500, Mistassini Band Council Baie du Poste Que $115,000, Mistowasis Band Leask Sask $54,832, Mohawk Council of Akwesasne Band Cornwall Ont $289,298, Mohawk Council of Kahnawake Kahnawake Que $616,149, Mohawks of The Bay of Quinte Band Deseronto Ont $86,745, Montagnais Lac St Jean Conseil Pointe Bleue Que $281,219, Montagnais Les Escoumins Conseil Les Escoumins Que $235,747, Montagnais Schefferville Conseil Schefferville Que $87,929, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $238,406, Moose Factory Band Moose Factory Ont $225,817, Moose Woods Band Saskatoon Sask $86,448, Moravian of The Thames Band Thamesville Ont $62,512, Moricetown Band Smithers BC $104,968, Muncey of The Thames Band Thamesville Ont $139,424, Musgamagw Tribal Council Comox BC $97,700, Muskeg Lake Band Leask Sask $53,680, Muskegog Cree Council Moose Factory Ont $75,000, Musqueam Band Vancouver BC $57,817, Nanaimo Band Nanaimo BC $79,400, Natashquan Band Natashquan Que $195,911, Nation Huronne Wendat Conseil Village des Hurons Que $269,431, National Indian Arts & Crafts Ottawa Ont $3,343,233, Native Brotherhood of BC Vancouver BC $168,000, Native Business Summit Foundation of Canada Toronto Ont $300,000, Native Education Centre Vancouver BC $66,883, Native Employment Opportunity Program Thunder Bay Ont $77,228, Native Fishing Assoc Vancouver BC $4,370,000, New Post Band Cochrane Ont $110,327, Nicola Valley Indian Administration Merritt BC $118,715, Nimpkish Band Alert Bay BC $144,200, Nipissing Band Sturgeon Falls Ont $52,826, Nlaka Pamux Nation Tribal Council Lytton BC $243,734, Nor-Win Construction Company Winnipeg Man $125,000, North Caribou Lake Band Weagamow Lake Ont $66,076, Northcoast Tribal Council Prince Rupert BC $1,031,000, Northern Flood Committee Inc Winnipeg Man $1,848,603, Northern Manitoba Native Lodges Inc Winnipeg Man $120,500, Northern Native Fisheries Assoc Sioux Lookout Ont $82,850, Northern Nishnawbe Educ Council Sioux Lookout Ont $66,564, Norway House Band Norway House Man $50,024, Nunasi Corp Ottawa Ont $70,000, Nut Lake Band Rose Valley Sask $76,130, Nuu Chah Nulth Tribal Council Port Alberni BC $617,320, O'Leary Associates O'Leary PEI $203,480, Obedjiwan Band Obedjiwan Que $55,212, Ochiese Band Rocky Mountain House Alta $93,240, Odanak Band Odanak Que $82,972, Ojibway Tribal Family Services Kenora Ont $179,000, Okanagan Band Vernon BC $59,177, Old Sun Community College Gleichen Alta $340,000, Oneidas of The Thames Band Southwold Ont $271,760, Onion Lake Band Lloydminster Sask $101,670, Ontario Indian Wild Rice Fort Frances Ont $270,800, Ontario Regional Liaison Council Toronto Ont $287,200, Osnaburgh Band New Osnaburgh Ont $139,089, Oweekano Band Port Hardy BC $54,318, Oxford House Band Oxford House Man $145,000, Parks Canada Cornwall Ont $96,478, Peguis School Board Hodgson Man $115,859, Peigan Band Brocket Alta $294,200, Penelakut Band Chemainus BC $52,500, Peter Ballantyne Band Pelican Narrows Sask $59,000, Pic Mobert Indian Band Mobert Ont $75,400, Pikangikum Band Pikangikum Ont $97,791, Prince Albert District Chiefs Management Company Prince Albert Sask $717,275, Province of Manitoba Winnipeg Man $1,320,000, Qu'Appelle Valley Indian Development Authority Regina Sask $73,800, Rainy River Band Emo Ont $121,220, Rat Portage Band Kenora Ont $110,470, Red Rock Indian Band Nipigon Ont $75,050, Resdevco Fort Qu'Appelle Sask $126,000, Restigouche Band Council Restigouche Que $369,482, River Desert Band Council Maniwaki Que $255,692, Sachigo Lake Band Sachigo Lake Ont $79,472, Saddle Lake Band Saddle Lake Alta $325,582, Sagkeeng Education Authority Pine Falls Man $122,874, Sandy Lake Band Via Favourable Lake Ont $81,659, Sarcee Band Calgary Alta $74,000, Sask Indian Equity Foundation Regina Sask $150,000, Sask Indian Women's Assoc Prince Albert Sask $113,100, Saskatchewan Indian Agriculture Program Regina Sask $2,482,000, Saskatchewan Indian Community College Saskatoon Sask $1,203,321, Saskatoon District Chiefs Saskatoon Sask $74,250, Saskatoon District Chiefs Development Corporation Saskatoon Sask $75,000, Saugeen Band Southampton Ont $129,847, Saulteaux Band Cochin Sask $80,145, Serpent River Band Cutler Ont $194,910, Sheila S Furs Regional Ste

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Philomene Que $77,573, Shekoncike Inc Winnipeg Man $50,000, Shellbrook Agency Chiefs Shellbrook Sask $61,350, Shihta Regional Council Norman Wells NWT $55,000, Shoal Lake No 39 Band Kejick Ont $79,295, Shoal Lake No 40 Band Kejick Ont $263,137, Shubenacadie Band of Indians Shubenacadie NS $122,040, Six Nations of The Grand River Band Ohsweken Ont $245,462, Sliammon Band Powell River BC $60,000, Societe Makivik Corporation Kuujuaq Que $108,500, Southeast Resource Development Council Corp Dauphin Man $65,000, Southeast Resource Development Council Corp Winnipeg Man $220,318, Spanish River Band Massey Ont $61,518, St Augustin Band Council St Augustin Que $58,056, Sto Lo Nation Society Sardis BC $54,060, Sto Lo Tribal Council Sardis BC $83,550, Stoney Band Morley Alta $272,158, Stony Rapids Band Black Lake Sask $55,390, Stuart-Trembleur Band Fort St James BC $64,800, Sunchild Band Rocky Mountain House Alta $107,340, Swampy Cree Tribal Council Inc The Pas Man $207,821, Tahltan Tribal Council Dease Lake BC $210,600, Tallcree Band Fort Vermilion Alta $62,300, Tanizul Timber Ltd Fort St James BC $102,800, TFHQ District Chiefs Council Fort Qu'Appelle Sask $500,198, The Alliance Tribal Council Vancouver BC $50,000, Temiscaming Band Council Notre Dame du Nord Que $54,795, Tobique Band of Indians Perth-Andover NB $111,942, Treasurer of Ontario Toronto Ont $141,344, Tsartlip Band Brentwood Bay BC $62,000, Tsawwassen Band Delta BC $159,837, Ulkatcho Band Anahim Lake BC $61,175, Union of New Brunswick Indians Fredericton NB $98,977, Union of Nova Scotia Indians Sydney NS $114,875, United Native Nations Vancouver BC $50,000, Wabigoon Band Dinorwic Ont $74,739, Wahgoshig Band Cochrane Ont $94,555, Walpole Island Band Wallaceburg Ont $283,440, West Bay Band Excelsior Ont $78,047, West Region Tribal Council Dauphin Man $277,686, West Region Tribal Council Inc Dauphin Man $98,738, Westbank Band Kelowna BC $67,868, Western Indian Agriculture Corp Vancouver BC $694,060, Weymontachie Band Sanmaur Que $73,827, White Bear Band Carlyle Sask $128,885, Whitefish Bay Band Pawitik Ont $239,020, Whitefish Lake Band #128 Goodfish Lake Alta $268,900, Whitefish River Band Birch Island Ont $88,820, Whycocomagh Band of Indians Whycocomagh NS $56,285, Wikwemikong Band Wikwemikong Ont $140,965, Windigo Tribal Council Sioux Lookout Ont $205,298, Yellowhead Tribal Council Spruce Grove Alta $210,000, Yorkton District Chiefs Council Yorkton Sask $223,380, Yukon Indian Development Corporation Whitehorse YT $217,400.

Contributions to Indian bands, tribal councils and Inuit settlements for administrative costs and management support services $91,808,864—Abegweit Band of Indians Cornwall PEI $113,436, Abitibiwinni Band Amos Que $180,284, Acadia Band of Indians South Brookfield NS $59,693, Adams Lake Band Chase BC $184,217, Afton Band of Indians Afton NS $106,040, Ahousaht Band Ahousaht BC $220,272, Aklavik Band Council Aklavik NWT $101,334, Alderville Band Roseneath Ont $75,969, Alexander Band Morinville Alta $219,340, Alexis Band Glenevis Alta $146,543, Alexis Creek Band Chilanko Forks BC $147,220, Alkali Lake Band Williams Lake BC $145,474, Anaham Band Alexis Creek BC $212,889, Anderson Lake Band Darcy BC $62,537, Annapolis Valley Band of Indians Cambridge Station NS $54,556, Arctic Red River Band Council Arctic Red River NWT $56,736, Ashcroft Band Ashcroft BC $72,269, Attawapiskat Band Attawapiskat Ont $363,041, Attikamek Montagnais Conseil Village des Hurons Que $684,252, Barren Lands Band Brochet Man $188,893, Barriere Lake Band Council Rapid Lake Que $153,304, Batchewana Band Sault Ste Marie Ont $133,428, Beardy's Band Duck Lake Sask $221,830, Bearskin Lake Band Bearskin Lake Ont $148,834, Beausoleil Band Cedar Point Ont $161,013, Beaver Lake Band Lac la Biche Alta $195,412, Beecher Bay Band Sooke BC $51,899, Bella Coola Band Bella Coola BC $293,544, Berens River Band Berens River Man $263,015, Betsiamites Band Betsiamites Que $389,579, Big C Band La Loche Sask $127,307, Big Cove Band of Indians Rexton NB $469,346, Big Grassy Band Morson Ont $61,402, Big Island Morson Ont $55,699, Big River Band Debden Sask $103,505, Big Trout Lake Band Big Trout Lake Ont $263,218, Bigstone Cree Band Desmarais Alta $331,584, Birdtail Sioux Band Beulah Man $126,444, Blackfoot Band Gleichen Alta $472,290, Blood Band Stand Off Alta $542,122, Bloodvein Band Bloodvein Man $197,978, Blueberry River Band Buick BC $87,804, Bonaparte Band Cache Creek BC $142,900, Boothroyd Band Boston Bar BC $79,547, Boston Bar Band Boston Bar BC $67,154, Boyer River Band High Level Alta $60,912, Bridge River Band Lillooet BC $69,715, Brokenhead Band Scanterbury Man $136,065, Buffalo River Band Buffalo River Sask $145,719, Burnt Church Band of Indians Legaceville NB $380,607, Burrard Band North Vancouver BC $73,854, Campbell River Band Campbell River BC $116,402, Canim Lake Band 100 Mile House BC $192,440, Canoe Creek Band Dog Creek BC $108,617, Canoe Lake Band Canoe Narrows Sask $131,889, Canyon City Band Terrace BC $110,307, Cape Mudge Band Quathiaski Cove BC $188,695, Carcross/Tagish Indian Band Carcross YT $70,802, Caribou Tribal Council Williams Lake BC $329,020, Carrier Sekani Tribal Council Prince George BC $253,600, Carry The Kettle Band Sintaluta Sask $126,844, Cat Lake Band Cat Lake Ont $125,099, Cayoose Creek Band Lillooet BC $55,160, Champagne/Aishihik Indian Band Haines Junction YT $84,694, Chapel Island Band of Indians St Peters NS $145,153, Cheam Band Rosedale BC $61,261, Chehalis Band Agassiz Band Agassiz BC $193,974, Chemainus Band Ladysmith BC $211,859, Chemawawin Band Easterville Man $168,615, Cheslatta Band Burns Lake BC $77,770, Chilcotin Ulkatcho Kluskas Nations Williams Lake BC $178,800, Chilliwack Area Indian Council Chilliwack BC $81,000, Chippewas of Georgina Island Band Sutton West Ont $54,877, Chippewas of Kettle and Stoney Point Band Forest Ont $177,350, Chippewas of Nawash Band Wiarton Ont $139,228, Chippewas of Rama Band Rama Ont $133,000, Chippewas of Sarnia Band Sarnia Ont $128,278, Chippewas of The Thames Band Muncey Ont $208,837, Churchill Band Tadoule Lake Man $186,340, Clayoquot Band Tofino BC $128,772, Cold Lake First Nations Band Grand Centre Alta $298,913, Coldwater Band Merritt BC $171,074, Columbia Lake Band Windermere BC $68,301, Comite Coordination Attikamek Sipi La Tuque Que $180,890, Comox Band Courtenay BC $78,427, Constance Lake Band Calstock Ont $162,031, Cooks Ferry Band Spences Bridge BC $74,003, Cote Band Kamsack Sask $157,756, Couchiching Band Fort Frances Ont $145,477, Cowessess Band Broadview Sask $114,086, Cowichan Band Duncan BC $336,334, Crane River Band Crane River Man $188,567, Cree Band Fort Chipewyan Alta $157,334, Cross Lake Band Cross Lake Man $407,262, Cumberland House Band Cumberland House Sask $110,028, Curve Lake Band Curve Lake Ont $150,600, Dakota Ojibway Tribal Council Inc Brandon Man $675,875, Dakota Plains Band Edwin Man $75,712, Dakota Tipi Band Portage La Prairie Man $115,986, Dauphin River Band Gypsumville Man $59,455, Dawson Indian Band Dawson City YT $66,979, Deer Lake Band Deer Lake Ont $144,796, Dene Tha Band Chateh Alta $245,545, Desolation Sound Tribal Council Powell River BC $122,200, Ditidaht Band Port Alberni BC $84,226, Dogrib Rae Band Council Fort Rae NWT $144,343, Doig River Band Rose Prairie BC $83,948, Dokis Band Monetville Ont $72,559, Douglas Band Mission BC $50,163, Eagle Lake Band Eagle Lake Ont $63,231, Ebb & Flow Band Ebb & Flow Man $167,100, Edmunston Band of Indians St Basile NB $62,570, Eel Ground Band of Indians Newcastle NB $223,178, Eel River Band of Indians Dalhousie NB $175,225, Ehattesaht Band Campbell River BC $76,124, English

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

River Band Patuanak Sask $139,085, Enoch Band Winterburn Alta $114,122, Ermineskin Band Hobbema Alta $87,974, Eskasoni Band of Indians Eskasoni NS $713,340, Fairford Band Fairford Man $150,586, First Nations of South Island Tribal Council Mill Bay BC $251,200, Fisher River Band Koostatak Man $215,249, Fishing Lake Band Wadena Sask $96,150, Fitz Smith Native Band Fort Smith NWT $122,762, Flying Dust Band Meadow Lake Sask $119,202, Fond du Lac Band Prince Albert Sask $295,117, Fort Albany Band Fort Albany Ont $189,126, Fort Alexander Band Pine Falls Man $296,641, Fort Chipewyan Band Fort Chipewyan Alta $92,525, Fort Franklin Band Council Fort Franklin NWT $168,681, Fort George Band Prince George BC $72,362, Fort Good Hope Community Council Fort Good Hope NWT $167,931, Fort Hope Band Pickle Lake Ont $258,400, Fort Liard Band Council Fort Liard NWT $91,607, Fort McKay Band Fort McMurray Alta $58,217, Fort McMurray Band Fort McMurray Alta $55,074, Fort McPherson Band Council Fort McPherson NWT $103,894, Fort Nelson Band Fort Nelson BC $150,565, Fort Norman Band Council Fort Norman NWT $118,750, Fort Providence Band Council Fort Providence NWT $97,046, Fort Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $277,100, Fort Resolution Band Council Fort Resolution NWT $111,254, Fort Severn Band Fort Severn Ont $142,383, Fort Simpson Band Council Fort Simpson NWT $131,626, Fort Ware Band Fort Ware BC $113,629, Fort William Indian Band Thunder Bay Ont $127,050, Fountain Band Lillooet BC $198,656, Fox Lake Band Gillam Man $199,364, Fraser Lake Band Fort Fraser BC $91,148, Frog Lake Band Heinsburg Alta $321,376, Garden Hill Band Island Lake Man $322,733, Garden River Band Sault Ste Marie Ont $146,726, Gibson Band Bala Ont $58,381, Gitanmaax Band Hazelton BC $200,770, Gitksan Wet-Suwet' En Tribal Council Hazelton BC $154,700, Gitlakdamix Band New Aiyansh BC $232,825, Gitsequkla Band South Hazelton BC $170,663, Gitwangak Band Kitwanga BC $205,460, Glen Vowell Band Hazelton BC $97,788, God's Lake Band God's Lake Narrows Man $366,905, God's River Band God's River Man $207,399, Golden Lake Band Golden Lake Ont $165,520, Gordon Band Punnichy Sask $188,224, Grand Lac Victoria Band Louvicourt Que $80,480, Grand Rapids Band Grand Rapids Man $163,918, Grassy Narrows Band Grassy Narrows Ont $142,622, Gull Bay Band Gull Bay Ont $94,199, Gwasala Nakwaxdaxw Band Port Hardy BC $153,524, Hagwilget Band New Hazelton BC $113,534, Halfway River Band Wonowon BC $65,730, Hartley Bay Band Hartley Bay BC $148,324, Hay River Band Council Hay River NWT $100,628, Heart Lake Band Lac la Biche Alta $98,854, Heiltsuk Band Waglisa BC $433,775, Hesquiaht Band Tofino BC $93,933, Hiawatha Band Keene Ont $58,749, Hollow Water Band Wanipigow Man $180,209, Homalco Band Campbell River BC $86,939, Hope Band Hope BC $71,536, Indian Birch Band Birch River Man $58,335, Ingenika Band Prince George BC $108,213, Interlake Reserves Tribal Council Inc Ashern Man $343,958, Inuvik Native Band Council Inuvik NWT $52,785, Iskut Band Iskut BC $157,772, Island Lake Band Loon Lake Sask $113,623, Island Lake Tribal Council Inc Winnipeg Man $340,832, Islington Band Whitedog Ont $191,285, Jackhead Band Dallas Man $117,116, James Smith Band Kinistino Sask $283,218, Janvier Band Chard Alta $75,157, John Smith Band Birch Hills Sask $117,714, Joseph Bighead Band Pierceland Sask $160,832, Kahkewistahaw Band Broadview Sask $98,352, Kamloops Band Kamloops BC $191,442, Kanesatake Band Council Kanesatake Que $190,178, Kasabonika Band Kasabonika Lake Ont $212,236, Kashechewan Band Kashechewan Ont $304,510, Katzie Band Pitt Meadows BC $103,291, Keeseekoose Band Kamsack Sask $147,453, Keeseekoowewin Band Elphinstone Man $146,950, Keewatin Tribal Council Inc Thompson Man $413,841, Kehewin Band Bonnyville Alta $283,625, Key Band Norquay Sask $61,491, Kincolith Band Kincolith BC $199,100, Kingfisher Lake Band Kingfisher Lake Ont $97,009, Kingsclear Band of Indians Fredericton NB $249,702, Kinistino Band Chagones Sask $70,560, Kipawa Band Council Temiscaming Que $67,599, Kispiox Band Hazelton BC $181,156, Kitamaat Band Kitamaat BC $234,684, Kitasoo Band Klemtu BC $317,280, Kitkatla Band Kitkatla BC $171,224, Kitsumkalum Band Terrace BC $81,636, Kitwancool Band Kitwanga BC $145,808, Kluane Tribal Council Burwash Landing YT $57,083, Kluskus Band Quesnel BC $66,331, Kootenay Indian Area Council Cranbrook BC $301,300, Kwakiutl Band Port Hardy BC $129,659, Kwakiutl District Council Port Hardy BC $255,000, Kwanlin Dun Indian Band Whitehorse YT $125,474, Kwicksutaineuk Band Simoon Sound BC $73,852, Kyuquot Band Kyuquot BC $102,947, La Romaine Band La Romaine Que $241,671, Lac la Croix Band Fort Frances Ont $86,667, Lac la Hache Band Wollaston Lake Sask $186,881, Lac la Ronge Band Lac la Ronge Sask $433,849, Lac Seul Band Hudson Ont $186,283, Lac Simon Band Lac Simon Que $116,430, Lakahahmen Band Deroche BC $63,475, Lakalzap Band Greenville BC $203,661, Lake Babine Band Burns Lake BC $352,390, Lake Manitoba Band Vogar Man $92,305, Lake St Martin Band Gypsumville Man $198,292, Lansdowne House Settlement Band Via Pickle Lake Ont $110,081, Lax Kw'Alaams Band Port Simpson BC $251,212, Lennox Island Band of Indians Lennox Island PEI $152,569, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,812,199, Liard Indian Band Watson Lake YT $139,040, Liard Indian Reserve #3 Lower Post BC $63,005, Lillooet Band Lillooet BC $56,826, Lillooet District Indian Council Lillooet BC $150,100, Lillooet Tribal Council Lillooet BC $163,463, Little Black Bear Band Goodeve Sask $63,320, Little Black River Band O'Hanley Man $126,020, Little Grand Rapids Band Little Grand Rapids Man $243,041, Little Pine Band Paynton Sask $136,084, Little Red River Band High Level Alta $276,910, Little Salmon/Carmacks Indian Band Carmacks YT $107,564, Little Saskatchewan Band Gypsumville Man $142,459, Little Shuswap Band Chase BC $93,224, Long Lake No 58 Band Longlac Ont $106,438, Long Lake No 77 Band Longlac Ont $52,401, Long Plain Band Edwin Man $237,675, Long Point Band Council Winneway River Que $132,425, Lower Kootenay Band Creston BC $59,438, Lower Nicola Band Merritt BC $173,552, Lower Similkameen Band Keremeos BC $133,540, Lubicon Lake Band Peace River Alta $74,099, Lytton Band Lytton BC $202,753, Makwa Sahgaiehcan Band Loon Lake Sask $153,710, Malahat Band Mill Bay BC $63,152, Mamalillikulla Band Campbell River BC $52,424, Manouane Band Manouane Que $195,280, Martin Falls Band Ogoki Post Ont $90,514, Masset Band Masset BC $235,054, Mathias Colomb Band Pukatawagan Man $360,778, McLeod Lake Band Prince George BC $104,887, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $474,892, Membertou Band of Indians Sydney NS $214,884, Metlakatla Band Prince Rupert BC $88,636, MicMacs of Maria Band Council Maria Que $174,977, Millbrook Band of Indians Truro NS $227,348, Mingan Band Mingan Que $143,173, Mississauga Band Blind River Ont $152,532, Mississauga of The New Credit Band Hagersville Ont $137,288, Mistawasis Band Leask Sask $145,224, Mohawk Council of Akwesasne Band Cornwall Ont $333,323, Mohawk Council of Kahnawake Kahnawake Que $492,438, Mohawks of The Bay of Quinte Band Cornwall Ont $251,100, Montagnais Lac St Jean Conseil Pointe Bleue Que $313,934, Montagnais Les Escoumins Conseil Les Escoumins Que $76,244, Montagnais Schefferville Conseil Schefferville Que $248,802, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $357,211, Montreal Lake Band Prince Albert Sask $218,174, Moose Deer Point Band Mactier Ont $58,415, Moose Factory Band Moose Factory Ont $394,822, Moose Lake Band Moose Lake Man $194,181, Moosomin Band

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Cochin Sask $116,871, Moravian of The Thames Band Thamesville Ont $98,281, Moricetown Band Smithers BC $296,621, Mosquito Band Cando Sask $118,641, Mount Currie Band Mount Currie BC $374,105, Mowachat Band Gold River BC $86,956, Muscowpetung Band Edenwold Sask $100,139, Musgamagw Tribal Council Comox BC $50,600, Muskeg Lake Band Leask Sask $114,446, Muskowekwan Band Lestock Sask $96,634, Muskrat Dam Band Via Pickle Lake Ont $74,340, Musqueam Band Vancouver BC $179,423, Na-Cho Ny'A'K Dun Band Mayo YT $91,639, Naicatchewein Band Delvin Ont $74,964, Nanaimo Band Nanaimo BC $185,856, Natashquan Band Natashquan Que $234,372, Nation Huronne Wendat Conseil Village des Hurons Que $207,875, Nazko Band Quesnel BC $84,840, Nescoslie Band Fort St James BC $224,281, Nelson House Band Nelson House Man $291,444, Nemaiah Valley Band Nemaiah Valley BC $120,880, Neskainlith Band Chase BC $120,714, New Post Band Cochrane Ont $73,188, Nicola Valley Indian Administration Merritt BC $279,200, Nicomen Band Lytton BC $52,808, Nimpkish Band Alert Bay BC $310,032, Nipissing Band Sturgeon Falls Ont $176,119, Nishga Tribal Council New Aiyansh BC $154,100, Nlaka Pamux Nation Tribal Council Lytton BC $333,600, Nooaitch Band Merritt BC $70,961, North Battleford District Chiefs North Battleford Sask $196,700, North Caribou Lake Band Weagamow Lake Ont $149,874, North Spirit Lake Band North Spirit Lake Ont $83,646, North Thompson Band Barriere BC $169,357, Northcoast Tribal Council Prince Rupert BC $411,400, Northland Band Lac Brochet Man $238,621, Northwest Angle No 33 Band Angle Inlet Minn USA $67,043, Northwest Angle No 37 Band Oak Island Minn USA $55,052, Norway House Band Norway House Man $327,968, Nut Lake Band Rose Valley Sask $121,724, Nuu Chah Nulth Tribal Council Port Alberni BC $599,300, Oak Lake Sioux Band Pipestone Man $119,332, Obedjiwan Band Roberval Que $195,869, Ochapowace Band Broadview Sask $138,460, Ochiese Band Rocky Mountain House Alta $97,874, Odanak Band Odanak Que $143,917, Ohiaht Band Bamfield BC $81,635, Ojibways of Onegaming Band Nestor Falls Ont $120,334, Okanagan Band Vernon BC $268,175, Okanagan Tribal Council Kelowna BC $249,000, Okanese Band Balcarres Sask $61,430, Old Crow Indian Band Old Crow YT $110,873, One Arrow Band Batoche Sask $98,028, Oneidas of The Thames Band Southwold Ont $217,684, Onion Lake Band Lloydminster Sask $311,178, Opetchesaht Band Port Alberni BC $51,816, Oromocto Band of Indians Oromocto NB $124,085, Osnaburgh Band New Osnaburgh Ont $108,304, Osoyoos Band Oliver BC $145,367, Oweekano Band Port Hardy BC $101,723, Oxford House Band Oxford House Man $346,449, Pabineau Band of Indians Bathurst NB $53,871, Parry Island Band Parry Sound Ont $115,249, Pasqua Band Fort Qu'Appelle Sask $100,881, Paul Band Duffield Alta $132,400, Pauquachin Band Brentwood Bay BC $67,857, Pavilion Band Cache Creek BC $140,941, Peepeekisis Band Balcarres Sask $148,727, Peguis Band Hodgson Man $327,007, Peigan Band Brocket Alta $334,565, Pelican Lake Band Leoville Sask $111,244, Penelakut Band Chemainus BC $146,668, Penticton Band Penticton BC $146,828, Peter Ballantyne Band Pelican Narrows Sask $437,352, Piapot Band Cupar Sask $132,370, Pic Heron Bay Band Heron Bay Ont $91,119, Pic Mobert Indian Band Mobert Ont $75,989, Pictou Landing Band of Indians Pictou Landing NS $137,489, Pikangikum Band Pikangikum Ont $200,939, Pine Creek Band Camperville Man $165,902, Police Amerindienne Conseil Village des Hurons Que $468,100, Poorman Band Quinton Sask $184,294, Poplar Hill Band Via Pickle Lake Ont $68,559, Poplar River Band Negginan Man $220,131, Poundmaker Band Cutknife Sask $125,915, Prince Albert District Chiefs Management Corp Prince Albert Sask $454,970, Prophet River Band Fort Nelson BC $73,171, Quatsino Band Coal Harbour BC $76,674, Quesnel Band Quesnel BC $65,443, Rainy River Band Emo Ont $100,909, Rat Portage Band Kenora Ont $82,103, Red Bank Band of Indians Red Bank NB $174,468, Red Earth Band Carrot River Sask $196,558, Red Pheasant Band Cando Sask $115,227, Red Sucker Lake Band Red Sucker Lake Man $249,922, Restigouche Band Council Restigouche Que $353,266, River Desert Band Council Maniwaki Que $305,844, Rocky Bay Indian Band MacDiarmid Ont $74,843, Rolling River Band Erickson Man $130,772, Roseau River Band Ginew Man $243,044, Ross River Indian Band Ross River YT $94,250, Sachigo Lake Band Sachigo Lake Ont $135,098, Saddle Lake Band Saddle Lake Alta $434,600, Sakimay Band Glenfell Sask $125,494, Samson Band Hobbema Alta $228,537, Sandy Bay Band Marius Man $230,644, Sandy Lake Band Via Favourable Lake Ont $350,620, Sandy Lake Band Shell Lake Sask $156,600, Sarcee Band Calgary Alta $143,293, Saskatoon District Chiefs Saskatoon Sask $236,920, Saugeen Band Southampton Ont $141,435, Saulteau Band Chetwynd BC $93,527, Saulteaux Band Cochin Sask $130,958, Scowlitz Band Lake Errock BC $64,832, Seabird Island Band Agassiz BC $159,915, Sechelt Band Sechelt BC $173,786, Seine River Band Mine Centre Ont $78,241, Selkirk Indian Band Pelly Crossing YT $65,489, Serpent River Band Cutler Ont $117,576, Seton Lake Band Shalalth BC $160,576, Shackan Band Merritt BC $108,518, Shamattawa Band Shamattawa Man $283,920, Shellbrook Agency Chiefs Shellbrook Sask $145,500, Sheshaht Band Port Alberni BC $149,295, Shoal Lake Band Carrot River Sask $176,430, Shoal Lake No 39 Band Kejick Ont $66,314, Shoal Lake No 40 Band Kejick Ont $61,424, Shoal River Band Pelican Rapids Man $172,168, Shubenacadie Band of Indians Shubenacadie NS $247,238, Shuswap Band Invermere BC $77,251, Shuswap Nation Tribal Council Kamloops BC $265,300, Sioux Valley Band Griswold Man $204,171, Siska Band Lytton BC $61,120, Six Nations of The Grand River Band Ohsweken Ont $520,738, Skeetchestn Band Savona BC $134,756, Skidegate Band Queen Charlotte City BC $169,509, Skwah Band Chilliwack BC $78,088, Sliammon Band Powell River BC $133,777, Snowdrift Band Council Snowdrift NWT $88,917, Societe Makivik Corporation Fort Chimo Que $246,750, Soda Creek Band Williams Lake BC $94,615, Songhees Band Victoria BC $68,000, Soowahlie Band Vedder Crossing BC $50,726, Southeast Resource Development Council Corp Winnipeg Man $457,898, Spallumcheen Band Enderby BC $162,242, Spanish River Band Massey Ont $220,437, Split Lake Band Split Lake Man $269,555, Squamish Band North Vancouver BC $279,751, St Augustin Band Council St Augustin Que $98,186, St Mary's Band Cranbrook BC $62,167, St Mary's Band of Indians Fredericton NB $243,852, St Theresa Point Band St Theresa Point Man $373,471, Standing Buffalo Band Fort Qu'Appelle Sask $93,114, Starblanket Band Balcarres Sask $62,094, Stellaquo Band Fraser Lake BC $94,883, Sto Lo Nation Society Sardis BC $52,500, Sto Lo Tribal Council Sardis BC $108,313, Stone Band Hanceville BC $104,143, Stoney Band Morley Alta $265,610, Stoney Creek Band Vanderhoof BC $198,894, Stony Rapids Band Black Lake Sask $326,143, Stuart-Trembleur Band Fort St James BC $259,233, Sturgeon Lake Band Spruce Home Sask $208,443, Sucker Creek Band Little Current Ont $110,320, Sumas Band Abbotsford BC $97,779, Summer Beaver Settlement Band Summer Beaver Ont $117,305, Sunchild Band Rocky Mountain House Alta $175,667, Swampy Cree Tribal Council Inc The Pas Man $326,956, Swan Lake Band Swan Lake Man $181,176, Sweetgrass Band Gallivan Sask $147,012, Tahltan Band Telegraph Creek BC $144,244, Takla Lake Band Takla Landing BC $176,324, Taku River Tlingit Band Atlin BC $53,506, Tallcree Band Fort Vermilion Alta $110,752, Temagami Band Temagami Ont $60,419, Teslin Indian Band Teslin YT $74,636, The Pas Band The Pas Man $247,532, Thunderchild Band Turtleford Sask $182,960, Temiscaming Band Council

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Notre Dame du Nord Que $146,177, Tobacco Plains Band Grasmere BC $54,655, Tobique Band of Indians Perth-Andover NB $267,866, Toosey Band Riske Creek BC $81,488, Treaty 8 Tribal Association Fort St John BC $387,200, Tsartlip Band Brentwood Bay BC $131,284, Tsawataineuk Band Kingcome Inlet BC $171,957, Tsawout Band Saanichton BC $109,644, Turnor Lake Band Turnor Lake Sask $62,193, Ucluelet Band Ucluelet BC $102,587, Ulkatcho Band Anahim Lake BC $247,637, United Native Nations #167 Good Hope Lake BC $63,861, Upper Nicola Band Merritt BC $184,374, Valley River Band Shortdale Man $142,168, Wabigoon Band Dinorwic Ont $69,431, Wagmatcook Band of Indians Baddeck NS $192,667, Wahpeton Band Prince Albert Sask $57,343, Walpole Island Band Wallaceburg Ont $241,170, Wasagamack Band Wasagamack Man $291,696, Waterhen Band Skownan Man $154,248, Waterhen Lake Band Waterhen Lake Sask $215,305, Waywayseecappo Band Rossburn Man $185,129, Webiquie Settlement Band Webiquie Ont $180,486, Weenusk Band Winisk Ont $182,271, Wepekeka Band Angling Lake Ont $95,506, West Bay Band Excelsior Ont $177,589, West Region Tribal Council Dauphin Man $347,316, Westbank Band Kelowna BC $181,223, Weymontachie Band Sanmaur Que $198,434, Whe La La U Area Council Alert Bay BC $81,916, Whispering Pines Band Kamloops BC $50,549, White Bear Band Carlyle Sask $232,453, Whitefish Bay Band Pawitik Ont $208,930, Whitefish Lake Band Naughton Ont $88,304, Whitefish Lake Band 128 Goodfish Lake Alta $326,566, Whitefish River Band Birch Island Ont $142,009, Whycocomagh Band of Indians Whycocomagh NS $268,890, Wikwemikong Band Wikwemikong Ont $307,293, Williams Lake Band Williams Lake BC $147,800, Witchekan Lake Band Spiritwood Sask $69,804, Woodstock Band of Indians Woodstock NB $172,151, Wrigley Band Council Fort Wrigley NWT $77,517, Wunnumin Lake Band Wunnumin Lake Ont $120,733, Yellowhead Tribal Council Spruce Grove Alta $348,971, Yellowknife B Band Council Yellowknife NWT $107,216, York Factory Band York Landing Man $200,588, Yorkton District Chiefs Yorkton Sask $275,200.

Contributions to Indian bands and Inuit settlements for local development planning $4,098,998—Alexander Band Morinville Alta $75,000, Blackfoot Band Gleichen Alta $64,000, Blood Band Stand Off Alta $65,000, Comité Coordination Attikamek Sipi La Tuque Que $104,000, First Nations of South Island Tribal Council Mill Bay BC $59,900, Montagnais Schefferville Conseil Schefferville Que $77,753, Muskegog Cree Council Moose Factory Ont $125,000, Nuu Chah Nulth Tribal Council Port Alberni BC $96,300, Ontario Regional Liaison Council Toronto Ont $50,000, Six Nations of the Grand River Band Ohsweken Ont $52,000, Tobique Band of Indians Perth-Andover NB $71,620, Treaty 8 Tribal Assoc Fort St John BC $53,200, Waterhen Band Skownan Man $61,500, Windigo Tribal Council Sioux Lookout Ont $50,000.

Contributions to Indian bands and associations for policy development and consultation $10,258,926—Alexander Band Morinville Alta $112,500, Algonquin de l'ouest du Quebec Conseil Val d'Or Que $70,734, Assoc of Iroquois and Allied Indians London Ont $280,920, Attikamek Montagnais Conseil Village des Hurons Que $209,000, Carcross/Tagish Indian Band Carcross YT $75,741, Carrier Sekani Tribal Council Prince George BC $125,480, Chiefs of Ontario Office Toronto Ont $403,200, Comité de Coordination Attikamek Sipi La Tuque Que $59,179, Council for Yukon Indians Whitehorse YT $83,961, Curve Lake Band Curve Lake Ont $55,500, Dakota Nations of Canada Prince Albert Sask $150,000, Federation of Saskatchewan Indians Saskatoon Sask $618,750, First Nations Confederacy Inc Winnipeg Man $62,643, Garden River Band Sault Ste Marie Ont $50,000, Grand Council Treaty No 3 Kenora Ont $301,151, Grassy Narrows Band Grassy Narrows Ont $97,000, Indian Assoc of Alberta Edmonton Alta $846,750, Indian Commission of Ontario Toronto Ont $364,012, Indian Homemakers of BC Vancouver BC $53,916, Island Lake Tribal Council Inc Winnipeg Man $151,000, Keewatin Tribal Council Inc Thompson Man $78,000, Kootenay Indian Area Council Cranbrook BC $314,448, Lake Babine Band Burns Lake BC $76,000, Manitoba Keewatinowi Okimakanak Inc Thompson Man $116,846, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $92,300, Mohawk Council of Akwesasne Band Cornwall Ont $200,000, Naskapi Band of Quebec Schefferville Que $60,000, National Indian Brotherhood Ottawa Ont $885,173, Native Council of Manitoba Winnipeg Man $75,210, Native Women's Association of Canada Ottawa Ont $337,810, Nishnawbe Aski Nation Toronto Ont $481,679, Nuu Chah Nulth Tribal Council Port Alberni BC $50,300, Ontario Regional Liaison Council Toronto Ont $150,000, Prince Albert District Chiefs Management Corp Prince Albert Sask $131,000, Rat Portage Band Kenora Ont $75,000, Sandy Bay Band Marius Man $60,000, Saskatchewan Indian Women's Assoc Saskatoon Sask $125,000, Sechelt Band Sechelt BC $255,343, Secrétariat des Premières Nations du Québec Village des Hurons Que $137,100, Shuswap Nation Tribal Council Kamloops BC $55,168, Southeast Resource Development Council Corp Winnipeg Man $122,810, Swampy Cree Tribal Council Inc The Pas Man $196,000, The Alliance Tribal Council Vancouver BC $63,507, The Pas Band The Pas Man $60,000, Tribal Chiefs Assoc of NE Alberta St Paul Alta $55,000, Union of New Brunswick Indians Fredericton NB $74,238, Union of Ontario Indians Toronto Ont $426,116, Whitefish Bay Band Pawitik Ont $55,000.

Contributions to Indian bands for employee benefit plans $2,929,985—Ahousaht Band Ahousaht BC $53,202, Algonquin de l'Ouest du Québec Conseil Val d'Or Que $50,000, Attikamek Montagnais Conseil Village des Hurons Que $413,576, Joseph Bighead Band Pierceland Sask $63,700, Lac Simon Band Lac Simon Que $104,852, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $136,453, Mohawk Council of Kahnawake Kahnawake Que $354,215, Montagnais Lac St Jean Conseil Pointe Bleue Que $150,434, Nation Huronne Wendat Conseil Village des Hurons Que $69,258, Nelson House Education Authority Nelson House Man $93,518, Onion Lake Band Lloydminster Sask $171,527, Peguis School Board Hodgson Man $118,031, Police Amérindienne Conseil Pointe Bleue Que $80,000, Prince Albert District Chiefs Prince Albert Sask $187,700, Waterhen Lake Band Waterhen Lake Sask $57,100.

Contributions to Indian bands for programs on Indian management and social paraprofessional training $5,090,688—Canadian Executive Services Overseas Toronto Ont $1,665,765, Fort Qu'Appelle District Chiefs Fort Qu'Appelle Sask $75,600, Great Whale River Band Hudson Bay Que $377,618, Lesser Slave Lake Indian Regional Council Slave Lake Alta $56,500, Mohawk Council of Akwesasne Band Cornwall Ont $68,969, Prince Albert District Chiefs Prince Albert Sask $73,300, Southeast Resource Development Council Corp Winnipeg Man $69,000.

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital $258,440,472—Abegweit Band of Indians Cornwall PEI $195,478, Abenakis Wolinak Band Becancour Que $126,157, Abitibiwinni Band Amos Que $96,158, Adams Lake Band Chase BC $175,000, Afton Band of Indians Afton NS $224,500, Ahousaht Band Ahousaht BC $556,500, Alderville Band Roseneath Ont $385,306, Alexander Band Morinville Alta $472,564,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Alexandria Band Quesnel BC $133,249, Alexis Band Clenevis Alta $304,000, Alexis Creek Band Chilanko Forks BC $157,056, Alkali Lake Band Williams Lake BC $116,200, Anaham Band Alexis Creek BC $335,261, Anderson Lake Band Darcy BC $62,048, Annapolis Valley Band of Indians Cambridge Station NS $133,969, Ashcroft Band Ashcroft BC $108,500, Attawapiskat Band Attawapiskat Ont $1,309,287, Barren Lands Band Brochet Man $281,064, Barriere Lake Band Council Rapid Lake Que $129,200, Batchewana Band Sault Ste Marie Ont $70,686, Beardy's Band Duck Lake Sask $492,800, Bearskin Lake Band Bearskin Lake Ont $626,100, Beausoleil Band Cedar Point Ont $904,623, Beaver Lake Band Lac la Biche Alta $313,024, Bella Bella Community School Society Port Hardy BC $208,000, Bella Coola Band Bella Coola BC $2,097,982, Berens River Band Berens River Man $527,298, Betsiamites Band Betsiamites Que $241,305, Big C Band La Loche Sask $348,180, Big Cove Band of Indians Rexton NB $1,228,940, Big Grassy Band Morson Ont $118,500, Big Island Band Morson Ont $88,875, Big Trout Lake Band Big Trout Lake Ont $3,671,100, Bigstone Cree Band Desmarais Alta $794,730, Birdtail Sioux Band Beulah Man $152,190, Blackfoot Band Gleichen Alta $4,138,300, Blood Band Stand Off Alta $1,870,000, Bloodvein Band Bloodvein Man $307,943, Blue Quills Native Education Centre St Paul Alta $330,000, Blueberry River Band Buick BC $153,900, Bonaparte Band Cache Creek BC $202,400, Boyer River Band High Level Alta $315,320, Brokenhead Band Scanterbury Man $55,073, Brunswick House Band Chapleau Ont $89,076, Buctouche Band of Indians Buctouche NB $66,230, Buffalo River Band Buffalo River Sask $451,100, Burns Lake Band Burns Lake BC $64,749, Burnt Church Band of Indians Legaceville NB $831,300, Burrard Band North Vancouver BC $561,582, Campbell River Band Campbell River BC $281,325, Canim Lake Band 100 Mile House BC $1,610,000, Canoe Creek Band Dog Creek BC $355,092, Canoe Lake Band Canoe Narrows Sask $318,280, Canyon City Band Terrace BC $234,531, Cape Mudge Band Quathiaski Cove BC $467,044, Carcross/Tagish Indian Band Carcross YT $70,012, Carry The Kettle Band Sintaluta Sask $451,960, Cat Lake Band Cat Lake Ont $264,600, Champagne/Aishihik Indian Band Haines Junction YT $458,898, Chapel Island Band of Indians St Peter NS $180,300, Chapleau Ojibway Band Chapleau Ont $59,384, Cheam Band Rosedale BC $141,738, Chehalis Band Agassiz BC $310,926, Chemainus Band Ladysmith BC $296,671, Chemawawin Band Easterville Man $478,652, Cheslatta Band Burns Lake BC $132,498, Chippewas of Georgina Island Band Sutton West Ont $55,694, Chippewas of Kettle and Stoney Point Band Forest Ont $361,300, Chippewas of Nawash Band Wiarton Ont $339,394, Chippewas of Rama Band Rama Ont $153,716, Chippewas of Sarnia Band Sarnia Ont $190,560, Chippewas of the Thames Band Southwold Ont $325,600, Churchill Band Tadoule Lake Man $826,020, Cold Lake First Nations Band Grand Centre Alta $892,991, Coldwater Band Merritt BC $163,000, Columbia Lake Band Windermere BC $378,000, Comox Band Courtenay BC $164,022, Constance Lake Band Calstock Ont $3,639,400, Cote Band Kamsack Sask $538,840, Couchiching Band Fort Frances Ont $83,457, Cowessess Band Broadview Sask $447,704, Cowichan Band Duncan BC $1,210,676, Crane River Band Crane River Man $121,314, Cree Band Fort Chipewyan Alta $450,000, Cree Regional Authority Ottawa Ont $150,000, Cross Lake Band Cross Lake Man $1,373,904, Cumberland House Band Cumberland House Sask $337,020, Curve Lake Band Curve Lake Ont $413,600, Dakota Plains Band Edwin Man $58,715, Dakota Tipi Band Portage La Prairie Man $64,200, Dauphin River Band Gypsumville Man $78,876, Dawson Indian Band Dawson City YT $273,964, Deer Lake Band Deer Lake Ont $2,591,300, Dene Tha Band Chateh Alta $1,392,929, Ditidaht Band Port Alberni BC $202,680, Doig River Band Rose Prairie BC $185,100, Dokis Band Monetville Ont $100,000, Douglas Band Mission BC $109,672, Driftpile Band Driftpile Alta $1,897,200, Ebb and Flow Band Ebb and Flow Man $220,290, Edmundston Band of Indians St Basile NB $163,060, Eel Ground Band of Indians Newcastle NB $331,291, Eel River Band of Indians Dalhousie NB $244,070, Ehattesaht Band Campbell River BC $52,500, English River Band Patuanak Sask $371,290, Ermineskin Band Hobbema Alta $700,000, Eskasoni Band of Indians Eskasoni NS $1,252,493, Fairford Band Fairford Man $535,108, First Nation Technical Institute Deseronto Ont $300,000, First Nations of South Island Tribal Council Mill Bay BC $311,609, Fisher River Band Koostatak Man $853,113, Fishing Lake Band Wadena Sask $147,053, Flying Dust Band Meadow Lake Sask $147,920, Fond du Lac Band Prince Albert Sask $745,620, Fort Albany Band Fort Albany Ont $624,800, Fort Alexander Band Pine Falls Man $2,293,930, Fort Chipewyan Band Fort Chipewyan Alta $141,252, Fort George Band Prince George BC $129,749, Fort Port Hope Band Pickle Lake Ont $1,056,400, Fort McKay Band Fort McMurray Alta $238,025, Fort McMurray Band Fort McMurray Alta $597,700, Fort Nelson Band Fort Nelson BC $108,200, Fort Severn Band Fort Severn Ont $330,200, Fort Ware Band Fort Ware BC $167,790, Fort William Indian Band Thunder Bay Ont $131,000, Fountain Band Lillooet BC $252,540, Four Bands of Hobbema Hobbema Alta $668,499, Fox Lake Band Gillam Man $131,688, Fraser Lake Band Fort Fraser BC $309,598, Frog Lake Band Heinsburg Alta $469,000, Frontier School Division Winnipeg Man $553,497, Garden Hill Band Island Lake Man $1,789,895, Garden River Band Sault Ste Marie Ont $372,210, Gibson Band Bala Ont $78,741, Gitanmaax Band Hazelton BC $501,565, Gitlakdamix Band New Aiyansh BC $797,793, Gitsegukla Band South Hazelton BC $732,690, Gitwangak Band Kitwanga BC $243,293, Glen Vowell Band Hazelton BC $133,233, God's Lake Band God's Lake Narrows Man $4,240,470, God's River Band God's River Man $572,614, Golden Lake Band Golden Lake Ont $141,080, Gordon Band Punnichy Sask $887,880, Grand Rapids Band Grand Rapids Man $387,997, Grassy Narrows Band Grassy Narrows Ont $493,100, Gull Bay Band Gull Bay Ont $195,400, Gwasala Nakwaxdaxw Band Port Hardy BC $97,392, Hagwilget Band New Hazelton BC $490,898, Hartley Bay Band Hartley Bay BC $963,170, Hart Lake Band Lac la Biche Alta $574,736, Heiltsuk Band Waglisa BC $1,989,085, Henvey Inlet Band Pickerel Ont $54,000, Hiawatha Band Keene Ont $199,537, Hollow Water Band Wanipigow Man $424,721, Hope Band Hope BC $357,769, Indian Birch Band Birch River Man $103,156, Indian Island Band of Indians Rexton NB $138,230, Interlake Tribal Division For Schools Inc Ashern Man $373,442, Iskut Band Iskut BC $602,676, Island Lake Band Loon Lake Sask $240,500, Islington Band Whitedog Ont $88,900, Jackhead Band Dallas Man $249,314, James Smith Band Kinistino Sask $865,320, Janvier Band Chard Alta $194,023, John Smith Band Birch Hills Sask $251,660, Joseph Bighead Band Pierceland Sask $178,900, Kahkewistahaw Band Broadview Sask $253,155, Kamloops Band Kamloops BC $60,000, Kanesatake Band Council Oka Que $759,391, Kasabonika Band Kasabonika Lake Ont $1,086,537, Kashechewan Band Kashechewan Ont $478,489, Katzie Band Pitt Meadows BC $81,738, Keeseekoose Band Kamsack Sask $231,691, Keeseekoowenin Band Elphinstone Man $116,145, Kehewin Band Bonnyville Alta $317,600, Key Band Norquay Sask $106,990, Kincolith Band Kincolith BC $506,150, Kingfisher Lake Band Kingfisher Lake Ont $177,700, Kingsclear Band of Indians Fredericton NB $291,104, Kinistino Band Chagoness Sask $163,560, Kipawa Band Council Temiscaming Que $55,000, Kispiox Band Hazelton BC $302,885, Kitamaat Band Kitamaat BC $457,277, Kitasoo Band Klemtu BC $427,050, Kitkatla Band Kitkatla BC $528,130, Kitsumkalum Band Terrace BC $69,878, Kitwancool Band Kitwanga BC $113,122, Klahoose Band Powell River BC $78,462, Kluane Tribal Council Burwash

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Landing YT $74,682, Kluskus Band Quesnel BC $77,930, Kwa Wa Aineuk Band Sullivan Bay BC $51,126, Kwakiutl Band Port Hardy BC $401,682, Kwanlin Dun Indian Band Whitehorse YT $1,885,301, Kwicksutaineuk Band Simoon Sound BC $56,999, Kyuquot Band Kyuquot BC $84,420, La Romaine Band La Romaine Que $1,072,300, Lac la Croix Band Fort Frances Ont $760,200, Lac la Hache Band Wollaston Lake Sask $393,800, Lac la Ronge Band Lac la Ronge Sask $1,598,013, Lac Seul Band Hudson Ont $923,500, Lac Simon Band Lac Simon Que $1,225,656, Lakahahmen Band Deroche BC $142,938, Lakalzap Band Greenville BC $230,320, Lake Babine Band Burns Lake BC $267,143, Lake Manitoba Band Vogar Man $227,575, Lake St Martin Band Gypsumville Man $619,936, Lansdowne House Settlement Band Via Pickle Lake Ont $674,400, Lax Kw'Alaams Band Port Simpson BC $1,422,040, Lennox Island Band of Indians Lennox Island PEI $165,642, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,535,100, Liard Indian Band Watson Lake YT $504,437, Liard Indian Reserve #3 Lower Post BC $193,834, Lillooet Band Lillooet BC $115,930, Little Black Bear Band Godeve Sask $96,359, Little Black River Band O'Hanley Man $52,073, Little Grand Rapids Band Little Grand Rapids Man $876,775, Little Pine Band Paynton Sask $251,880, Little Red River Band High Level Alta $2,157,810, Little Salmon/Carmacks Indian Band Carmacks YT $204,102, Little Saskatchewan Band Gypsumville Man $188,084, Long Lake No 58 Band Longlac Ont $149,400, Long Lake No 77 Band Longlac Ont $109,400, Long Plain Band Edwin Man $501,832, Long Point Band Council Winneway River Que $275,620, Lower Nicola Band Merritt BC $190,000, Lower Similkameen Band Keremeos BC $78,000, Lubicon Lake Band Peace River Alta $140,120, Lytton Band Lytton BC $501,682, Makwa Sahgaiehcan Band Loon Lake Sask $184,900, Manitoba Hydro Winnipeg Man $2,355,535, Manouane Band Manouane Que $291,030, Marieval Community Education Centre Yorkton Sask $65,000, Martin Falls Band Ogoki Post Ont $346,600, Masset Band Masset BC $471,330, Matachewan Band Matachewan Ont $54,000, Mathias Colomb Band Pukatawagan Man $1,525,123, McLeod Lake Band Prince George BC $231,298, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $426,650, Membertou Band of Indians Sydney NS $237,000, Metlakatla Band Prince Rupert BC $88,956, MicMacs of Maria Band Council Maria Que $386,110, Millbrook Band of Indians Truro NS $398,088, Mingan Band Mingan Que $244,801, Minister of Finance Province of NB Fredericton NB $223,056, Ministere de l'Environnement Ste Foy Que $84,015, Ministere des Finances Quebec Que $257,406, Mississauga Band Blind River Ont $207,384, Mississauga of The New Credit Band Hagersville Ont $417,300, Mistawasis Band Leask Sask $385,460, Mohawk Council of Akwesasne Band Cornwall Ont $1,190,080, Mohawk Council of Kahnawake Kahnawake Que $2,055,154, Mohawks of The Bay of Quinte Band Cornwall Ont $346,100, Mohawks of The Bay of Quinte Band Deseronto Ont $2,980,900, Montagnais Lac St Jean Conseil Pointe Bleue Que $1,872,368, Montagnais Les Escoumins Conseil Les Escoumins Que $138,974, Montagnais Schefferville Conseil Schefferville Que $351,442, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $1,560,036, Montreal Lake Band Prince Albert Sask $763,949, Moose Deer Point Band Mactier Ont $164,694, Moose Factory Band Moose Factory Ont $1,245,327, Moose Lake Band Moose Lake Man $133,476, Moose Woods Band Saskatoon Sask $197,800, Moosomin Band Cochin Sask $291,900, Moravian of the The Thames Band Thamesville Ont $126,900, Moricetown Band Smithers BC $208,600, Mosquito Band Cando Sask $202,900, Mount Currie Band Mount Currie BC $1,146,709, Muscowpetung Band Edenwold Sask $236,600, Muskeg Lake Band Leask Sask $308,880, Muskowekwan Band Lestock Sask $264,448, Muskowekwan Education Centre Lestock Sask $120,000, Muskrat Dam Band Via Pickle Lake Ont $891,000, Musqueam Band Vancouver BC $162,095, Na-Cho Ny'A'K Dun Band Mayo YT $354,896, Naicatchewein Band Delvin Ont $76,700, Nanaimo Band Nanaimo BC $280,011, Naskapi Band of Quebec Schefferville Que $514,200, Natashquan Band Natashquan Que $2,263,716, Nation Huronne Wendat Conseil Village des Hurons Que $305,127, Nazko Band Quesnel BC $211,000, Necoslie Band Fort St James BC $370,294, Nee Tahi Buhn Band Burns Lake BC $88,249, Nelson House Band Nelson House Man $572,572, Nelson House Education Authority Nelson House Man $436,500, Nemaiah Valley Band Nemaiah Valley BC $165,259, Neskainlith Band Chase BC $91,500, New Post Band Cochrane Ont $1,139,500, Nikaneet Band Maple Creek Sask $110,500, Nimpkish Band Alert Bay BC $471,281, Nipissing Band Sturgeon Falls Ont $178,772, Nooaitch Band Merritt BC $55,600, North Caribou Lake Band Weagamow Lake Ont $353,800, North Caribou Lake Band Weagamow Lake Ont $140,724, North Spirit Lake Band North Spirit Lake Ont $183,700, North Thompson Band Barriere BC $307,200, Northern Flood Committee Inc Winnipeg Man $6,257,824, Northern Lights School Div 113 Prince Albert Sask $326,600, Northland Band Lac Brochet Man $275,064, Northlands School Division No 61 Peace River Alta $1,507,235, Northwest Angle No 37 Band Oak Island Minn USA $71,300, Norway House Band Norway House Man $1,031,712, Nuchatlaht Band Port Alberni BC $132,962, Nut Lake Band Rose Valley Sask $772,100, Nuu Chah Nulth Tribal Council Port Alberni BC $849,100, Oak Lake Sioux Band Pipestone Man $97,044, Obedjiwan Band Roberval Que $575,790, Ochapowace Band Broadview Sask $94,400, Ochiese Band Rocky Mountain House Alta $291,930, Odanak Band Odanak Que $438,137, Ohiaht Band Bamfield BC $87,267, Ojibways of Onegaming Band Nestor Falls Ont $93,875, Okanagan Band Vernon BC $432,000, Okanese Band Balcarres Sask $130,880, Old Crow Indian Band Old Crow YT $490,143, One Arrow Band Batoche Sask $264,900, Oneidas of the Thames Band Southwold Ont $791,900, Onion Lake Band Lloydminster Sask $658,460, Ontario Hydro Toronto Ont $1,491,599, Oromocto Band of Indians Oromocto NB $232,119, Osnaburgh Band New Osnaburgh Ont $771,700, Osoyoos Band Oliver BC $51,500, Oweekano Band Port Hardy BC $337,843, Oxford House Band Oxford House Man $1,550,835, Pabineau Band of Indians Bathurst NB $89,090, Pasqua Band Fort Qu'Appelle Sask $305,900, Paul Band Duffield Alta $126,700, Pavilion Band Cache Creek BC $370,396, Peepeekisis Band Balcarres Sask $379,405, Peguis Band Hodgson Man $2,496,900, Peguis Education Authority Hodgson Man $54,790, Peigan Band Brocket Alta $1,281,700, Pelican Lake Band Leoville Sask $329,640, Penelakut Band Chemainus BC $313,033, Penticton Band Penticton BC $120,000, Peter Ballantyne Band Pelican Narrows Sask $1,473,650, Piapot Band Cupar Sask $420,060, Pic Heron Bay Band Heron Bay Ont $392,200, Pic Mobert Indian Band Mobert Ont $116,200, Pictou Landing Band Of Indians Pictou Landing NS $286,000, Pikangikum Band Pikangikum Ont $703,100, Pine Creek Band Camperville Man $211,752, Police Amerindienne Conseil Pointe Bleue Que $417,000, Poorman Band Quinton Sask $491,200, Poplar Hill Band Via Pickle Lake Ont $195,000, Poplar River Band Negginan Man $482,298, Poundmaker Band Cutknife Sask $318,400, Prince Albert District Chiefs Management Co Ltd Prince Albert Sask $185,500, Prophet River Band Fort Nelson BC $200,900, Province of Manitoba Winnipeg Man $2,584,930, Qu'Appelle Indian Residential School Lebret Sask $85,400, Quatsino Band Coal Harbour BC $107,444, Quesnel Band Quesnel BC $156,000, Red Bank Band of Indians Red Bank NB $150,029, Red Earth Band Carrot River Sask $1,688,508, Red Pheasant Band Cando Sask $877,900, Red Rock Indian Band Nipigon Ont $117,200, Red Sucker Lake Band Red Sucker Lake Man $475,267, Restigouche Band Council Restigouche Que $1,360,497, River Desert

Band Council Maniwaki Que $1,110,139, Rocky Bay Indian Band MacDiarmid Ont $110,300, Rolling River Band Erickson Man $145,145, Roseau River Band Ginew Man $333,865, Ross River Indian Band Ross River YT $315,732, Saanich Indian School Board Brentwood Bay BC $126,700, Sachigo Lake Band Sachigo Lake Ont $530,200, Saddle Lake Band Saddle Lake Alta $971,599, Sakimay Band Grenfell Sask $208,878, Sandy Bay Band Marius Man $718,085, Sandy Lake Band Via Favourable Lake Ont $1,097,500, Sandy Lake Band Shell Lake Sask $733,460, Sarcee Band Calgary Alta $532,640, Sask Power Corp Regina Sask $1,000,000, Saskatoon District Chiefs Saskatoon Sask $90,100, Saugeen Band Southampton Ont $317,874, Saulteaux Band Chetwynd BC $189,700, Saulteaux Band Cochin Sask $221,420, Scowlitz Band Lake Errock BC $145,000, Seabird Island Band Agassiz BC $206,107, Secretariat des Affaires Autochtones Quebec Que $80,000, Seine River Band Mine Centre Ont $120,000, Selkirk Indian Band Pelly Crossing YT $321,157, Serpent River Band Cutler Ont $208,884, Seton Lake Band Shalalth BC $298,790, Shackan Band Merritt BC $100,000, Shamattawa Band Shamattawa Man $408,934, Shawanaga Band Nobel Ont $69,362, Sheshaht Band Port Alberni BC $81,500, Sheshegwaning Band Sheshegwaning Ont $103,600, Shoal Lake Band Carrot River Sask $225,820, Shoal Lake No 39 Band Kejick Ont $51,300, Shoal Lake No 40 Band Kejick Ont $275,000, Shoal River Band Pelican Rapids Man $170,312, Shubenacadie Band of Indians Shubenacadie NS $693,364, Shuswap Band Invermere BC $187,605, Sioux Valley Band Griswold Man $467,280, Siska Band Lytton BC $185,000, Six Nations of The Grand River Band Ohsweken Ont $1,475,000, Skeetchestn Band Savona BC $196,500, Skidegate Band Queen Charlotte City BC $1,511,190, Skookumchuck Band Mission BC $154,022, Skuppah Band Lytton BC $118,000, Sliammon Band Powell River BC $170,688, Societe Makivik Corporation Fort Chimo Que $150,000, Soda Creek Band Williams Lake BC $249,800, Songhees Band Victoria BC $91,102, Soowahlie Band Vedder Crossing BC $59,600, Southeast Resource Development Council Corp Winnipeg Man $110,000, Southeast Tribal Division School Inc Winnipeg Man $567,151, Spallumcheen Band Enderby BC $68,000, Spanish River Band Massey Ont $561,036, Split Lake Band Split Lake Man $670,303, Spuzzum Band Yale BC $128,100, Squamish Band North Vancouver BC $175,995, St Augustin Band Council St Augustin Que $1,261,800, St Mary's Band of Indians Fredericton NB $284,206, St Theresa Point Band St Theresa Point Man $993,346, Standing Buffalo Band Fort Qu'Appelle Sask $236,600, Starblanket Band Balcarres Sask $157,980, Stellaquo Band Fraser Lake BC $222,048, Stone Band Hanceville BC $64,628, Stoney Band Morley Alta $250,000 Stoney Creek Band Vanderhoof BC $228,249, Stony Rapids Band Black Lake Sask $541,480, Stuart-Trembleur Band Fort St James BC $472,194, Sturgeon Lake Band Spruce Home Sask $732,984, Sturgeon Lake Band Valleyview Alta $114,747, Sucker Creek Band Little Current Ont $72,984, Sucker Creek Band Enilda Alta $91,300, Sumas Band Abbotsford BC $119,738, Summer Beaver Settlement Band Summer Beaver Ont $408,600, Sunchild Band Rocky Mountain House Alta $724,916, Swan Lake Band Swan Lake Man $138,860, Swan River Band Kinuso Alta $132,500, Sweetgrass Band Gallivan Sask $219,600, Tahltan Band Telegraph Creek BC $150,663, Takla Lake Band Takla Landing BC $181,360, Taku River Tlingit Band Atlin BC $227,464 Tallcree Band Fort Vermilion Alta $2,068,870, Temagami Band Temagami Ont $61,384, Teslin Indian Band Teslin YT $268,280, The Pas Band The Pas Man $377,850, Thessalon Band Thessalon Ont $149,000, Thunderchild Band Turtleford Sask $209,461, Thunderchild Technical Institute Turtleford Sask $108,000, Temiscaming Band Council Notre Dame du Nord Que $227,124, Tobique Band of Indians Perth-Andover NB $1,087,487, Toosey Band Riske Creek BC $236,249, Tsartlip Band Brentwood Bay BC $197,118, Tsawataineuk Band Kingcome Inlet BC $233,890, Tsawout Band Saanichton BC $286,600, Tsawwassen Band Delta BC $281,787, Turnor Lake Band Turnor Lake Sask $131,040, Ucluelet Band Ucluelet BC $270,000, Ulkatcho Band Anahim Lake BC $269,233, United Native Nations #167 Good Hope Lake BC $213,577, Upper Nicola Band Merritt BC $77,000, Valley River Band Shortdale Man $206,645, Wa-Wa-Taik Building Supplies Hollow Water Man $992,455, Wabigon Band Dinorwic Ont $791,900, Wabuskan Band Kenora Ont $59,200, Wagmatcook Band of Indians Baddeck NS $172,364, Wahgoshig Band Cochrane Ont $699,790, Wahpeton Band Prince Albert Sask $55,500, Walpole Island Band Wallaceburg Ont $3,104,637, Wasagamack Band Wasagamack Man $558,651, Waskaganish Band Council Waskaganish Que $50,903, Waterhen Band Skownan Man $194,190, Waterhen Lake Band Waterhen Lake Sask $1,259,080, Waywayseecappo Band Rossburn Man $346,818, Webequie Settlement Band Webequie Ont $587,400, Weenusk Band Winisk Ont $10,086,540, Wepekeka Band Angling Lake Ont $68,500, West Bay Band Excelsior Ont $460,329, West Moberley Lake Band Moberley Lake BC $290,900, Westbank Band Kelowna BC $147,000, Weymontachie Band Sanmaur Que $458,100, Whe La La U Area Council Alert Bay BC $124,875, White Bear Band Carlyle Sask $440,700, Whitefish Bay Band Pawitik Ont $1,014,700, Whitefish Lake Band Naighton Ont $53,700, Whitefish Lake Band 128 Goodfish Lake Alta $788,700, Whitefish Lake Band 459 Atikameg Alta $68,800, Whitesand Band Armstrong Ont $183,000, Whycocomagh Band Of Indians Whycocomagh NS $385,660, Wikwemikong Band Wikwemikong Ont $1,524,604, Williams Lake Band Williams Lake BC $196,600, Witchekan Lake Band Spiritwood Sask $196,760, Woodstock Band of Indians Woodstock NB $190,180, Wunnumin Lake Band Wunnumin Lake Ont $352,301, Yale Band Hope BC $53,869, York Factory Band York Landing Man $155,500.

Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and operation $104,750,451—Abitibiwinni Band Amos Que $87,402, Adams Lake Band Chase BC $68,330, Ahousaht Band Ahousaht BC $189,878, Alberta Municipal Affairs Fort McMurray Alta $205,073, Alexander Band Morinville Alta $310,010, Alexis Band Glenevis Alta $173,508, Alexis Creek Band Chilanko Forks BC $61,180, Alkali Lake Band Williams Lake BC $172,390, Anaham Band Alexis Creek BC $160,710, Anspayax School Society Hazelton BC $89,515, Attawapiskat Band Attawapiskat Ont $528,389, Attikamek Montagnais Conseil Village des Hurons Que $92,000, Barriere Lake Band Council Rapid Lake Que $89,805, Beardy's Band Duck Lake Sask $306,436, Bearskin Lake Band Bearskin Lake Ont $167,630, Beausoleil Band Cedar Point Ont $68,300, Beaver Lake Band Lac la Biche Alta $271,500, Bella Bella Community School Society Port Hardy BC $300,652, Bella Coola Band Bella Coola BC $196,168, Berens River Band Berens River Man $143,542, Betsiamites Band Betsiamites Que $519,494, Big C Band La Loche Sask $149,800, Big Cove Band of Indians Rexton NB $643,822, Big River Band Debden Sask $72,826, Big Trout Lake Band Big Trout Lake Ont $689,428, Bigstone Cree Band Desmarais Alta $225,800, Birdtail Sioux Band Beulah Man $98,300, Blackfoot Band Gleichen Alta $918,944, Blood Band Stand Off Alta $1,679,813, Bloodvein Band Bloodvein Man $283,335, Blue Quills Native Education Centre St Paul Alta $395,590, Blueberry River Band Buick BC $57,197, Bonaparte Band Cache Creek BC $73,558, Boyer River Band High Level Alta $130,039, Brokenhead Band Scanterbury Man $78,000, Buffalo Point Band Middleboro Man $55,598, Buffalo River Band Buffalo River Sask $211,800, Burnt Church

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Band of Indians Legaceville NB $393,231, Canim Lake Band 100 Mile House BC $244,050, Canoe Creek Band Dog Creek BC $77,170, Canoe Lake Band Canoe Narrows Sask $149,300, Canyon City Band Terrace BC $84,824, Cape Mudge Band Quathiaski Cove BC $59,831, Carcross/Tagish Indian Band Carcross YT $61,500, Carry The Kettle Band Sintaluta Sask $159,338, Cat Lake Band Cat Lake Ont $142,000, Champagne/Aishihik Indian Band Haines Junction YT $183,098, Chapel Island Band of Indians St Peters NS $107,973, Chehalis Band Agassiz BC $158,405, Chemainus Band Ladysmith BC $82,906, Chemawawin Education Authority Easterville Man $159,370, Chippewas of Kettle and Stoney Point Band Forest Ont $519,320, Chippewas of Nawash Band Wiarton Ont $185,831, Chippewas of Rama Band Rama Ont $81,150, Chippewas of The Thames Band Muncey Ont $140,698, Churchill Band Tadoule Lake Man $66,000, City of Fredericton Fredericton NB $190,783, City of Sydney Sydney NS $137,088, Cold Lake First Nations Band Grand Centre Alta $267,900, Coldwater Band Merritt BC $93,887, Constance Lake Band Calstock Ont $115,580, Cote Band Kamsack Sask $233,432, Cowessess Band Broadview Sask $153,053, Cowichan Band Duncan BC $157,772, Crane River Band Crane River Man $235,776, Cree Band Fort Chipewyan Alta $115,728, Cross Lake Band Cross Lake Man $607,111, Cumberland House Band Cumberland House Sask $91,073, Curve Lake Band Curve Lake Ont $58,722, Dakota Ojibway Tribal Council Inc Brandon Man $825,760, Dauphin River School Division No 1 Dauphin Man $73,100, Dawson Indian Band Dawson City YT $64,000, Deer Lake Band Deer Lake Ont $136,133, Dene Tha Band Chateh Alta $285,271, Ditidaht Band Port Alberni BC $70,338, Dokis Band Monetville Ont $77,529, Eagle Lake Band Eagle Lake Ont $63,300, Ebb and Flow Band Ebb and Flow Man $107,600, Eel Ground Band of Indians Newcastle NB $198,741, English River Band Patuanak Sask $165,700, Eskasoni Band of Indians Eskasoni NS $559,912, Fairford Band Fairford Man $187,486, Federation of Saskatchewan Indians Saskatoon Sask $512,250, First Nations Housing Society of BC Vancouver BC $246,000, First Nations of South Island Tribal Council Mill Bay BC $50,000, Fisher River Band Koostatak Man $133,000, Fisher River Education Authority Koostatak Man $249,700, Fishing Lake Band Wadena Sask $70,321, Flying Dust Band Meadow Lake Sask $120,300, Fond du Lac Band Prince Albert Sask $331,957, Fort Albany Band Fort Albany Ont $171,628, Fort Alexander Band Pine Falls Man $370,922, Fort Hope Band Pickle Lake Ont $286,200, Fort McKay Band Fort McMurray Alta $107,552, Fort McMurray Band Fort McMurray Alta $102,635, Fort Nelson Band Fort Nelson BC $93,015, Fort Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $76,500, Fort Severn Band Fort Severn Ont $247,650, Fort Ware Band Fort Ware BC $228,788, Fort William Indian Band Thunder Bay Ont $252,036, Fountain Band Lillooet BC $86,436, Fox Lake Band Gillam Man $74,062, Fraser Lake Band Fort Fraser BC $70,960, Frog Lake Band Heinsburg Alta $406,341, Garden Hill Band Island Lake Man $125,006, Garden River Band Sault Ste Marie Ont $93,685, Gitanmaax Band Hazelton BC $70,342, Gitlakdamix Band New Aiyansh BC $120,485, Gitsequkla Band South Hazelton BC $118,594, God's Lake Band God's Lake Narrows Man $326,650, God's River Band God's River Man $83,300, Gordon Band Punnichy Sask $297,997, Grand Rapids Band Grand Rapids Man $152,314, Grassy Narrows Band Grassy Narrows Ont $249,060, Gwasala Nakwaxdaxw Band Port Hardy BC $63,462, Hagwilget Band New Hazelton $60,926, Halalt Band Chemainus BC $89,157, Halfway River Band Wonowon BC $113,287, Hartley Bay Band Hartley Bay BC $156,744, Heart Lake Band Lac la Biche Alta $119,700, Heiltsuk Band Waglisa BC $220,460, Hesquiaht Band Tofino BC $80,249, Hollow Water Band Wanipigow Man $583,061, Indian Birch Band Birch River Man $50,300, Ingenika Band Prince George BC $85,400, Interlake Tribal Division for Schools Inc Ashern Man $232,000, Iskut Band Iskut BC $121,696, Island Lake Band Loon Lake Sask $130,700, Island Lake Tribal Council Inc Winnipeg Man $184,800, Islington Band Whitedog Ont $172,878, Jackhead Band Dallas Man $141,200, James Smith Band Kinistino Sask $386,516, Janvier Band Chard Alta $132,790, John Smith Band Birch Hills Sask $134,028, Joseph Bighead Band Pierceland Sask $118,000, Kahkewistahaw Band Broadview Sask $112,856, Kamloops Band Kamloops BC $107,358, Kanesatake Band Council Oka Que $83,064, Kasabonika Band Kasabonika Lake Ont $275,404, Kashechewan Band Kashechewan Ont $380,374, Keeseekoose Band Kamsack Sask $219,441, Keeseekoowenin Band Elphinstone Man $73,350, Keewatin Tribal Council Inc Thompson Man $74,500, Kehewin Band Bonnyville Alta $436,836, Key Band Norquay Sask $96,961, Kincolith Band Kincolith BC $107,628, Kingfisher Lake Band Kingfisher Lake Ont $166,920, Kingsclear Band of Indians Fredericton NB $189,825, Kinistino Band Chagoness Sask $88,799, Kispiox Band Hazelton BC $63,654, Kitamaat Band Kitamaat BC $205,555, Kitasoo Band Klemtu BC $264,496, Kitkatla Band Kitkatla BC $67,134, Kitsumkalum Band Terrace BC $89,021, Kitwancool Band Kitwanga BC $84,612, Kluane Tribal Council Burwash Landing YT $92,000, Kwanlin Dun Indian Band Whitehorse YT $432,519, Kwicksutaineuk Band Simoon Sound BC $50,096, Kyuquot Band Kyuquot BC $81,493, La Romaine Band La Romaine Que $68,431, Lac la Croix Band Fort Frances Ont $133,157, Lac la Hache Band Wollaston Lake Sask $94,137, Lac la Ronge Band Lac la Ronge Sask $710,818, Lac Seul Band Hudson Ont $114,300, Lac Simon Band Lac Simon Que $78,903, Lakalzap Band Greenville BC $93,167, Lake Babine Band Burns Lake BC $106,204, Lake Manitoba Band Vogar Man $71,400, Lake Manitoba Education Authority Vogar Man $220,200, Lake St Martin Band Gypsumville Man $132,700, Landsdowne House Settlement Band Via Pickle Lake Ont $83,300, Lax Kw'Alaams Band Port Simpson BC $221,344, Lennox Island Band of Indians Lennox Island PEI $96,316, Lesser Slave Lake Indian Regional Council Slave Lake Alta $973,804, Liard Indian Band Watson Lake YT $186,625, Liard Indian Reserve #3 Lower Post BC $116,738, Little Black Bear Band Goodeve Sask $70,849, Little Black River Band O'Hanley Man $127,031, Little Grand Rapids Band Little Grand Rapids Man $99,770, Little Pine Band Paynton Sask $194,948, Little Red River Band High Level Alta $1,564,409, Little Salmon/Carmacks Indian Band Carmacks YT $109,000, Little Saskatchewan Band Gypsumville Man $144,447, Long Lake No 58 Band Longlac Ont $75,400, Long Lake No 77 Band Longlac Ont $114,425, Long Plain Band Edwin Man $325,329, Long Point Band Council Winneway River Que $219,148, Lower Nicola Band Merritt BC $70,515, Lower Similkameen Band Keremeos BC $64,231, Lubicon Lake Band Peace River Alta $55,100, Lytton Band Lytton BC $127,665, Magnetwan Band Britte Ont $118,960, Makwa Sahgaiehcan Band Loon Lake Sask $143,800, Manouane Band Manouane Que $202,934, Marieval Community Education Centre Yorkton Sask $296,067, Martin Falls Band Ogoki Post Ont $228,000, Masset Band Masset BC $114,064, Mathias Colomb Band Pukatawagan Man $579,636, Mattagami Band Gogama Ont $51,710, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $246,800, Metlakatla Band Prince Rupert BC $52,323, MicMacs of Maria Band Council Maria Que $110,842, Mingan Band Mingan Que $145,135, Minister of Finance Province of NB Fredericton NB $172,314, Ministere des Finances Quebec Que $8,000,000, Mississauga of The New Credit Band Hagersville Ont $65,000, Mistawasis Band Leask Sask $210,849, Mohawk Council of Akwesasne Band Cornwall Ont $564,330, Mohawk Council of Kahnawake Kahnawake Que $1,683,895, Mohawks of The Bay of Quinte Band Deseronto Ont $301,170, Montagnais

Lac St Jean Conseil Pointe Bleue Que $697,557, Montagnais Schefferville Conseil Schefferville Que $104,295, Montagnais Sept Iles Maliotenam Conseil Sept Iles Que $505,831, Montreal Lake Band Prince Albert Sask $354,354, Moose Factory Band Moose Factory Ont $88,026, Moose Lake Band Moose Lake Man $391,054, Moosomin Band Cochin Sask $213,847, Moricetown Band Smithers BC $287,394, Mosquito Band Cando Sask $137,887, Mount Currie Band Mount Currie BC $299,146, Muscowpetung Band Edenwold Sask $117,450, Muskeg Lake Band Leask Sask $134,868, Muskowekwan Band Lestock Sask $80,497, Muskowekwan Education Centre Lestock Sask $240,000, Muskrat Dam Band Via Pickle Lake Ont $154,760, Na-Cho Ny'A'K Dun Band Mayo YT $74,000, Nanaimo Band Nanaimo BC $62,135, Natashquan Band Natashquan Que $168,839, Nation Huronne Wendat Conseil Village des Hurons Que $286,976, Nazko Band Quesnel BC $71,530, Necoslie Band Fort St James BC $80,102, Nelson House Band Nelson House Man $271,364, Nelson House Education Authority Nelson House Man $254,000, Nemaiah Valley Band Nemaiah Valley BC $79,010, Nikaneet Band Maple Creek Sask $50,993, Nimpkish Band Alert Bay BC $188,895, Nipissing Band Sturgeon Falls Ont $459,492, North Caribou Lake Band Weagamow Lake Ont $192,966, North Spirit Lake Band North Spirit Lake Ont $57,900, North Thompson Band Barriere BC $58,286, Northland Band Lac Brochet Man $194,357, Northwest Angle No 37 Band Oak Island Minn USA $79,310, Norway House Band Norway House Man $488,395, Nut Lake Band Rose Valley Sask $135,586, Oak Lake Sioux Band Pipestone Man $79,500, Obedjiwan Band Roberval Que $245,221, Ochapowace Band Broadview Sask $211,697, Ochiese Band Rocky Mountain House Alta $153,500, Odanak Band Odanak Que $58,565, Ojibways of Onegaming Band Nestor Falls Ont $165,317, Okanagan Band Vernon BC $147,017, Okanese Band Balcarres Sask $56,305, Old Crow Indian Band Old Crow YT $180,000, One Arrow Band Batoche Sask $115,517, Oneidas Of The Thames Band Southwold Ont $307,560, Onion Lake Band Lloydminster Sask $672,702, Opasquiak Educational Authority Inc The Pas Man $84,558, Osnaburgh Band New Osnaburg Ont $79,579, Oweekano Band Port Hardy BC $185,909, Oxford House Band Oxford House Man $323,100, Parry Island Band Parry Sound Ont $280,120, Pasqua Band Fort Qu'Appelle Sask $131,099, Paul Band Duffield Alta $185,357, Pauquachin Band Brentwood Bay BC $60,118, Pavilion Band Cache Creek BC $100,829, Peepeekisis Band Balcarres Sask $179,148, Peguis Band Hodgson Man $452,175, Peguis School Board Hodgson Man $433,700, Peigan Band Brocket Alta $677,800, Pelican Lake Band Leoville Sask $108,393, Penelakut Band Chemainus BC $122,059, Penticton Band Penticton BC $60,360, Peter Ballantyne Band Pelican Narrows Sask $556,080, Piapot Band Cupar Sask $183,861, Pic Heron Bay Band Heron Bay Ont $55,323, Pic Mobert Indian Band Mobert Ont $76,771, Pictou Landing Band of Indians Pictou Landing NS $58,862, Pikangikum Band Pikangikum Ont $544,942, Pine Creek Band Camperville Man $115,700, Pine Creek Education Authority Camperville Man $136,600, Police Amerindienne Conseil Pointe Bleue Que $3,251,947, Poorman Band Quinton Sask $283,893, Poplar River Band Negginan Man $81,841, Poundmaker Band Cutknife Sask $202,797, Prince Albert District Chiefs Prince Albert Sask $575,476, Prophet River Band Fort Nelson BC $90,057, Qu'Appelle Indian Residential School Lebret Sask $340,700, Rainy River Band Emo Ont $164,520, Rat Portage Band Kenora Ont $87,260, Red Bank Band Of Indians Red Bank NB $161,239, Red Earth Band Carrot River Sask $378,629, Red Pheasant Band Cando Sask $150,258, Red Sucker Lake Band Red Sucker Lake Man $77,100, Restigouche Band Council Restigouche Que $523,432, River Desert Band Council Maniwaki Que $464,496, Rolling River Band Erickson Man $180,200, Roseau River Band Ginew Man $314,200, Ross River Indian Band Ross River YT $87,500, Sachigo Lake Band Sachigo Lake Ont $216,180, Saddle Lake Band Saddle Lake Alta $800,290, Sagkeeng Education Authority Pine Falls Man $448,900, Sakimay Band Grenfell Sask $144,179, Sandy Bay Band Marius Man $228,000, Sandy Bay Education Authority Marius Man $284,300, Sandy Lake Band Via Favourable Lake Ont $782,042, Sandy Lake Band Shell Lake Sask $211,083, Sarcee Band Calgary Alta $307,556, Saskatchewan Indian Community College Saskatoon Sask $90,000, Saskatoon District Chiefs Saskatoon Sask $357,410, Saugeen Band Southampton Ont $68,021, Saulteau Band Chetwynd BC $50,914, Saulteaux Band Cochin Sask $143,990, Seabird Island Band Agassiz BC $101,033, Sechelt Band Sechelt BC $84,086, Selkirk Indian Band Pelly Crossing YT $75,500 Serpent River Band Cutler Ont $132,999, Seton Lake Band Shalalth BC $85,749, Shamattawa Band Shamattawa Man $52,200, Sheshaht Band Port Alberni BC $68,227, Shibogama Tribal Council Sioux Lookout Ont $117,000, Shoal Lake Band Carrot River Sask $140,240, Shoal Lake No 39 Band Kejick Ont $107,200, Shoal Lake No 40 Band Kejick Ont $66,580, Shoal River Band Pelican Rapids Man $90,000, Shubenacadie Band of Indians Shubenacadie NS $142,002, Sioux Valley Band Griswold Man $190,400, Sioux Valley Education Board Griswold Man $104,600, Six Nations of The Grand River Band Ohsweken Ont $665,800, Skeetchestn Band Savona BC $55,626, Skidegate Band Queen Charlotte City BC $101,490, Sliammon Band Powell River BC $103,237, Soda Creek Band Williams Lake BC $56,890, Solicitor General of Ontario Toronto Ont $4,345,926, Southeast Tribal Division-School Inc Winnipeg Man $570,900, Spallumcheen Band Enderby BC $90,301, Spanish River Band Massey Ont $184,336, Split Lake Band Split Lake Man $285,680, Squamish Band North Vancouver BC $79,612, St Theresa Point Band St Theresa Point Man $125,507, Standing Buffalo Band Fort Qu'Appelle Sask $142,928, Starblanket Band Balcarres Sask $54,948, Stellaquo Band Fraser Lake BC $61,836, Stone Band Hanceville BC $65,290, Stoney Band Morley Alta $623,400, Stoney Creek Band Vanderhoof BC $126,665, Stony Rapids Band Black Lake Sask $344,031, Stuart-Trembleur Band Fort St James BC $274,833, Sturgeon Lake Band Spruce Home Sask $297,663, Sucker Creek Band Little Current Ont $127,597, Sunchild Band Rocky Mountain House Alta $296,700, Swampy Cree Tribal Council Inc The Pas Man $102,000, Swan Lake Band Swan Lake Man $211,478, Sweetgrass Band Gallivan Sask $232,913, Tahltan Band Telegraph Creek BC $53,236, Takla Lake Band Takla Landing BC $82,860, Taku River Tlingit Band Atlin BC $57,000, Tallcree Band Fort Vermilion Alta $270,184, Teslin Indian Band Teslin YT $76,000, The Pas Band The Pas Man $375,325, Thunderchild Band Turtleford Sask $432,973, Temiscaming Band Council Notre Dame du Nord Que $55,818, Tobique Band of Indians Perth-Andover NB $430,424, Town of Truro Truro NS $201,320, Treasurer of Ontario Toronto Ont $82,419, Tsawataineuk Band Kingcome Inlet BC $88,632, Ulkatcho Band Anahim Lake BC $144,180, United Native Nations #167 Good Hope Lake BC $139,400, Upper Nicola Band Merritt BC $50,340, Valley River Band Shortdale Man $143,120, Ville de Schefferville Schefferville Que $95,000, Wabigoon Band Dinorwic Ont $62,860, Wagmatcook Band of Indians Baddeck NS $114,924, Wahgoshig Band Cochrane Ont $84,000, Wahpeton Band Prince Albert Sask $149,555, Walpole Island Band Wallaceburg Ont $289,647, Wasagamack Band Wasagamack Man $163,000, Waterhen Band Skownan Man $237,648, Waterhen Lake Band Waterhen Lake Sask $145,300, Waywayseecappo Band Rossburn Man $267,649, Waywayseecappo Education Authority Rossburn Man $212,000, Webequie Settlement Band Webequie Ont $88,490, Weenusk Band Winisk Ont $183,815, Wepekeka Band Angling Lake Ont $78,810, West Bay Band Excelsior Ont $235,768, West Region

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Tribal Council Dauphin Man $72,041, Weymontachie Band Sanmaur Que $302,404, White Bear Band Carlyle Sask $395,922, Whitefish Bay Band Pawitik Ont $281,700, Whitefish Lake Band Naughton Ont $53,690, Whitefish Lake Band 128 Goodfish Lake Alta $336,100, Whitefish River Band Birch Island Ont $74,596, Whycocomagh Band of Indians Whycocomagh NS $176,767, Wikwemikong Band Wikwemikong Ont $500,455, Williams Lake Band Williams Lake BC $86,463, Windigo Tribal Council Sioux Lookout Ont $241,878, Woodstock Band of Indians Woodstock NB $57,670, Wunnumin Lake Band Wunnumin Lake Ont $239,510, York Factory Band York Landing Man $137,565.

Contributions to the Province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement $2,100,000—Ministère des Finances Quebec Que $2,100,000.

NORTHERN AFFAIRS PROGRAM $39,034,671

Grants to individuals or organizations for the advancement of Indian and Inuit culture $50,000

Grants to the Student Field Program for the Science Institute of the Northwest Territories $25,000

Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and the proposals of government and industry relating to these issues $90,000—Canadian Arctic Producers Ltd Ottawa Ont $90,000.

Grant of $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of education and assisting all persons interested in searching for mineral deposits $40,000

Grant of $5,000 to the Territories Accident Prevention Association $5,000

Grant to Yukon Prospector's Association $2,000

Grants to Canadian Universities and institutes for Northern Scientific Research Training $825,000—University of Edmonton Edmonton Alta $55,000, Laval University Quebec Que $56,500, University of McGill Montreal Que $59,500, University of Toronto Toronto Ont $56,500.

Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian Universities $180,000—Association of Canadian Universities Ottawa Ont $180,000.

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of Northern Science $5,000

Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit $14,373,745—Government of the Northwest Territories Yellowknife NWT $14,373,745.

Contribution to the Government of the Yukon Territory for hospital care of Indians $1,120,275—Government of the Yukon Territory Whitehorse YT $1,120,275.

Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit $3,229,093—Government of the Northwest Territories Yellowknife NWT $3,229,093.

Contribution to the Government of the Yukon Territory for medicare of Indians $461,777—Government of the Yukon Territory Whitehorse YT $461,777.

Contribution to the Government of the Yukon Territory for low income rental-purchase housing $195,287—Government of the Yukon Territory Whitehorse YT $195,287.

Contributions to Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development $303,033—Inuit Circumpolar Conference Ottawa Ont $100,000, Inuit Tapirisat of Canada Ottawa Ont $120,000.

Contributions for Inuit counselling services $24,059

Contributions to National Student Conference on Northern Studies $39,973

Contributions to Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the native cultural education centres program $454,000—Inuit Cultural Institute Eskimo Point NWT $400,000, Labrador Inuit Association Nain Nfld $54,000.

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of implementing new production and marketing strategies for Inuit arts and crafts $425,591—La Federation des co-op du Nouveau Quebec Montreal Que $148,988, Tuttavik Federation Mississauga Ont $80,000, West Baffin Eskimo Co-operative Ltd Toronto Ont $97,500.

Contributions to the Constitutional Alliance of the Northwest Territories to develop a consensus on a division of the Northwest Territories $1,432,000—Nunavut Constitutional Forum Yellowknife NWT $650,000, Western Constitutional Forum Yellowknife NWT $782,000.

Contributions to Inuit Cultural Organizations to promote the development of Inuit culture and language $297,826—Avatag Cultural Institute Inukjuak Que $59,450, Inuit Cultural Institute Eskimo Point NWT $193,744.

Contribution to the Canadian Eskimo Arts Council for its operating costs to enable the Council to provide advice to governments and Inuit organizations on matters relating to the development and protection of Inuit art $85,000—Canadian Eskimo Arts Council Ottawa Ont $85,000.

Contribution to the Inuit Circumpolar Conference $170,000—Inuit Circumpolar Conference Ottawa Ont $170,000.

Contribution to the Government of the Yukon Territory in relation to the Canada/Yukon Economic Development Agreement $778,960—Government of the Yukon Territory Whitehorse YT $778,960.

Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people $40,000

Contributions to the Government of the Northwest Territories and other recipients in relation to the subsidiary agreement on natural resource development $1,335,260—Conrad Plamondon Fort Smith NWT $79,000, Dendron Resources Surveys Ottawa Ont $73,750, Government of the Northwest Territories Yellowknife NWT $423,423, Iglookik Eskimo Co-operative Iglookik NWT $130,363, Pangnitung Hunters and Trappers Assoc Pangnitung NWT $85,832, Patterson Enterprises Ltd Hay River NWT $54,000.

Contributions to Inuit individuals, groups, associations, corporations or co-operatives for the purpose of furthering economic development among Canadian Inuit $1,467,500—Canadian Arctic Co-operative Ltd Winnipeg Man $1,207,500, Illigittut Corporation Yellowknife NWT $100,000, Nunasi Corporation Ottawa Ont $160,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contributions to the Governments of the Yukon and the Northwest Territories to subsidize non-domestic power consumers primarily in diesel serviced northern communities $3,763,402—Government of the Northwest Territories Yellowknife NWT $2,598,743, Government of the Yukon Territory Whitehorse YT $1,164,659.

Contributions to the Governments of the Yukon and the Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities $4,850

Contributions to the Governments of the Yukon and the Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities $304,735—Government of the Northwest Territories Yellowknife NWT $188,495, Government of the Yukon Territory Whitehorse YT $116,240.

Contribution to the Canadian Interagency Forest Fire Centre $23,152

Contribution to encourage and support the direct participation of the Territorial Governments and Northern Native organizations in the Northern Land Use Planning Program $1,441,491—Committee for Aboriginal Peoples Entitlement Inuvik NWT $254,000, Dene Nation Yellowknife NWT $212,188, Government of the Northwest Territories Yellowknife NWT $475,000, Metis Assoc of NWT Yellowknife NWT $216,000, Tungavik Federation of Nunavut Ottawa Ont $152,505.

Contribution to the Porcupine Caribou Management Board $12,500

Contributions under Section 49(9) of the Canada Oil and Gas Act for such environmental or social studies as the Minister determines are necessary $1,435,655—Arctic Institute of North America Calgary Alta $100,523, Canadian Marine Drilling Ltd Calgary Alta $152,250, Dobrocky Seatech Ltd Sidney BC $92,678, ESL Environmental Sciences Ltd Vancouver BC $142,935, Geoterrex Ltd Sidney BC $64,737, S L Ross Environmental Research Ltd Ottawa Ont $159,668, Seaconsult Marine Research Ltd St John's Nfld $265,708, Seakem Oceanography Ltd Sidney BC $143,404.

Contribution to the Territorial Governments for the Northern Oil and Gas Action Program (NOGAP) $2,658,743—Government of the Northwest Territories Yellowknife NWT $2,044,757, Government of the Yukon Territory Whitehorse YT $613,986.

Contribution to Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals $30,000

Contributions to the Territorial Governments and native organization for the purpose of implementing the Inuvialuit Final Agreement $1,889,764—Government of the Northwest Territories Yellowknife NWT $1,373,255, Government of the Yukon Territory Whitehorse YT $516,509.

TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM $624,823,999

Transfer payments to the Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $155,407,666—Government of the Yukon Territory Whitehorse YT $155,407,666.

Transfer payments to the Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $469,416,333—Government of the Northwest Territories Yellowknife NWT $469,416,333.

NATIVE CLAIMS PROGRAM $56,470,537

Grants to James Bay Cree and Naskapi Bands of Quebec $14,073,216—Chisasibi Band Fort George Que $1,228,893, Cree Regional Authority Val d'Or Que $4,187,145, Eastmain Band Eastmain Que $727,838, Great Whale River Band Nouveau Quebec Que $1,000,439, Mistassini Band Mistassini Lake Que $1,372,161, Nemaska Band Nemaska Que $694,262, Naskapi Band Schefferville Que $911,498, Waskaganish Band Rupert House Que $979,146, Waswanipi Band Desmaraisville Que $807,590, Wemindji Band Wemindji Que $2,164,244.

Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act $1,000,000—Inuvialuit Regional Corporation Inuvik NWT $1,000,000.

Capital grants to the James Bay Cree and Naskapi Bands of Quebec $10,135,700—Chisasibi Band Fort George Que $926,900, Cree Regional Authority Val d'Or Que $462,815, Eastmain Band Eastmain Que $574,600, Great Whale River Band Nouveau Quebec Que $1,149,200, Mistassini Band Mistassini Lake Que $2,582,515, Nemaska Band Nemaska Que $674,600, Waskaganish Band Rupert House Que $1,129,000, Waswanipi Band Desmaraisville Que $1,331,870.

Grants to Indian bands for specific land claims $25,078,717—Cree Band of Fort Chipewyan Fort Chipewyan Alta $9,959,153, Garden River Indian Band Garden River Ont $2,530,000, Peigan Band Brocket Alta $5,200,000, The Pas Band The Pas Man $206,107, Whitebear Indian Band Carlyle Sask $7,183,457.

Contributions to native claimants for the preparation and submission of claims $4,369,647—Aboriginal Council of British Columbia Vancouver BC $420,000, Alliance of Tribal Councils Lytton BC $130,000, Assoc of Iroquois & Allied Indians London Ont $180,000, Conseil Attikamek-Montagnais Village des Hurons Que $75,000, Federation of Saskatchewan Indians Saskatoon Sask $537,500, Grand Council Treaty #3 Kenora Ont $280,000, Indian Assoc of Alberta Edmonton Alta $425,000, Naskapi Band Schefferville Que $98,696, Nishnawake-Aski Nation Toronto Ont $207,000, N1'Akapam Nation Tribal Council Lytton BC $100,000, Six Nations Council Ohsweken Ont $175,000, Treaties & Aboriginal Rights Research Centre Winnipeg Man $312,500, Union of British Columbia Indian Chiefs Vancouver BC $317,420, Union of New Brunswick Indians Fredericton NB $160,000, Union of Nova Scotia Indians Sydney NS $77,112, Union of Ontario Indians Toronto Ont $550,000.

Contribution to the Cree/Naskapi Commission for monitoring the implementation of the Cree/Naskapi (of Quebec) Act $390,952—Cree/Naskapi Commission Montreal Que $390,952.

Contributions to organization contemplated by or set up to give effect to the Inuvialuit Final Agreement, for one-time and on-going

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

costs for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act $1,422,305—Inuvialuit Regional Corporation Inuvik NWT $1,422,305.

JUSTICE $102,366,231

Department $84,771,959

Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems $63,743,141—Provincial Treasurers of: Alberta $4,961,392, British Columbia $5,420,535, Manitoba $2,483,631, New Brunswick $980,190, Newfoundland $824,123, Northwest Territories $1,172,394, Nova Scotia $1,745,214, Ontario $21,319,074, Prince Edward Island $129,875, Saskatchewan $2,158,316, Yukon $220,000, Quebec $22,328,397.

Contributions for a Summer Exchange Program between Civil/Common Law Students $241,979

Contributions for the Canadian Law Information Council $380,000

Contributions for the Canadian Association of Provincial Court Judges $67,500

Contributions to Associations of Metis and Non-Status Indians $820,040—Assoc of Metis and Non-Status Indians Saskatoon Sask $220,000, Inuit Committee on National Issues Ottawa Ont $65,000, Manitoba Metis Federation Winnipeg Man $125,000, Metis Assoc of Alberta Edmonton Alta $75,000, Metis National Council Ottawa Ont $125,000, National Indian Brotherhood Ottawa Ont $88,000, Native Council of Canada Ottawa Ont $100,000.

Contributions to Native Courtworker and related Programs for Native People and Representatives of the legal system $3,350,991—Alberta $783,730, British Columbia $585,093, Manitoba $121,200, Newfoundland $73,965, Northwest Territories $151,361, Ontario $458,706, Quebec $444,510, Saskatchewan $409,115, Yukon $174,021.

Contributions to Criminal Law Reform Sentencing Fund $237,435—Government of the Yukon Whitehorse YT $64,890, R L Sloan Winnipeg Man $63,450.

Contributions to Access to Legal Information Fund $671,602—Provincial Treasurer of Manitoba Winnipeg Man $63,750.

Contributions to Young Offenders Legal Aid Program $9,429,212—Alberta $1,239,460, British Columbia $1,207,864, Manitoba $451,416, New Brunswick $96,976, Newfoundland $220,500, Northwest Territories $250,000, Nova Scotia $347,670, Ontario $2,564,777, Prince Edward Island $75,189, Quebec $2,229,945, Saskatchewan $745,415.

Contributions to the Consultation and Development Fund $254,955—Canadian Law Information Council Ottawa Ont $57,000, Family Mediation Canada Ottawa Ont $82,919.

Contribution to the Canadian Society of Forensic Science $34,960

Contribution to the International Youth Year $7,701

Contribution to the Human Rights Law Fund $257,226—Canadian Human Rights Foundation Montreal Que $79,050, University of Ottawa Ottawa Ont $77,500.

Contribution to the University of Ottawa Legislative Drafting Program $101,109

Contributions to assist groups and individuals with information on impaired driving in Canada $204,355—Traffic Injury Research Foundation Ottawa Ont $67,909.

Contributions to enhance the Enforcement of Custody and Maintenance Orders $397,000—Alberta $60,000, New Brunswick $112,000, Ontario $100,000, Saskatchewan $100,000.

Contribution for costs of litigation currently being conducted against Canada and Manitoba on constitutional issues $30,000

Contribution to Special Projects Legal Aid Fund $93,277

Contributions to Criminal Law Reform Fund $326,924

Contributions to Justice for victims of violent crime $2,518,030—Alberta $234,880, British Columbia $289,250, Manitoba $106,960, Nova Scotia $88,070, Ontario $906,620, Saskatchewan $101,950, Quebec $658,070, Yukon $54,814.

Grants for Uniform Law Conference of Canada to assist in payment of the administration expenses $4,000

Grants for Uniform Law Conference of Canada for research purposes $5,123

Grants for International Commission of Jurists $18,500

Grants for Institut international de droit d'expression française (IDEF) $1,500

Grants for Duff-Rinfret Scholarship Program $91,958

Canadian Association of Chiefs of Police $16,150

Hague Academy of International Law $11,400

Grants to encourage student specialization in legislative drafting $87,497

Grants to encourage native people to enter the legal profession $236,874

Grants to British Institute of International and Comparative Law $9,500

Grant for the Impaired Driving Fund to expand programs aimed at combatting impaired driving $122,020

Grant for the construction of the Pictou Justice Complex $1,000,000

Commissioner for Federal Judicial Affairs $17,061,697

Gratuities to a surviving spouse of a judge who dies while in office or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death $125,150

Annuities under the Judges Act $16,936,547

Supreme Court of Canada $532,575

Annuities under the Judges Act $532,575—P Abbott Ottawa Ont $75,306, E Hall Saskatoon Sask $82,380, R Martland Ottawa Ont $71,220, R Ritchie Ottawa Ont $72,629, W F Spence Ottawa Ont $80,577.

LABOUR $102,714,390

Department $102,714,390

Grants for special research studies in the labour field (accident prevention) $16,000

LABOUR—*Concluded*

Grants for support standards writing associations $10,000

Grants to Canadian Joint Fire Prevention Publicity Committee $10,000

Grants to Canadian Association of Fire Chiefs $25,000

Grants to provide financial assistance to Labour organizations and central labour bodies in staging educational events $5,000

Grants to provide financial assistance to special projects which focus on women in the work force $25,000

Payment for labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region $92,141,628

Supplementary compensation to certain widows of merchant seamen $8,445

Contributions to central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,245,260—Canadian Conference of Teamsters Ottawa Ont $163,862, Canadian Federation of Labour Ottawa Ont $403,501, Centrale de l'enseignement du Quebec Ste-Foy Que $162,834, Centrale des Syndicats Democratiques Montreal Que $110,724, Confederation des Syndicats Nationaux Montreal Que $404,339.

Contributions to labour unions not affiliated with a central labour organization and to individual union members for labour education $1,207,797—Alberta Teachers' Assoc Edmonton Alta $58,806, British Columbia Teachers' Federation Vancouver BC $55,990, Ontario Nurses' Assoc Toronto Ont $82,035, Ontario Secondary School Teachers' Federation Toronto Ont $67,084, Syndicat des Fonctionnaires Provinciaux du Quebec Quebec Que $81,756, United Brotherhood of Carpenters and Joiners of America Willowdale Ont $81,775.

Contributions to Atlantic Region Labour Education Centre $403,053

Contributions to the Canadian Labour Congress labour education programs $4,261,840—Canadian Labour Congress Ottawa Ont $4,261,840.

Contribution to Technology Impact Research Fund $2,167,454—Assoc des Ingenieurs et Scientifiques (Marconi) Montreal Que $74,668, Assoc Professionnelle des Technologistes Medicaux du Quebec Montreal Que $52,498, BC and Yukon Territory Building and Construction Trades Council Burnaby BC $75,715, BC Federation of Labour Burnaby BC $104,905, Brotherhood of Railway and Airline Clerks Ottawa Ont $74,533, Canadian Paperworkers Union Montreal Que $79,350 Federation de la Metallurgie Montreal Que $51,863, Federation des Syndicats du secteur de l'aluminium Inc Jonquiere Que $52,030, Federation des Travailleurs du Quebec Montreal Que $59,040, International Brotherhood of Electrical Workers New Westminster BC $54,053, International Institute for Transportation and Ocean Policy Studies Halifax NS $65,764, International Ladies' Garment Workers' Union Toronto Ont $58,171, International Union United Automobile Aerospace and Agriculture Implement Willowdale Ont $57,522, Labour Council of Metropolitan Don Mills Ont $65,106, Manitoba Teachers' Society Winnipeg Man $50,551, National Federation of Nurses' Union Thompson Man $60,412, National Union of Provincial Government Employees Ottawa Ont $50,419, Ontario Secondary School Teachers' Federation Toronto Ont $57,799, United Food and Commercial Workers Union New Westminster BC $66,750, United Steelworkers of America Sudbury Ont $83,395, University of Western Ontario London Ont $83,265, York University Staff Assoc North York Ont $63,494.

Contributions for the Labour/Government Employee Secondment Program $735,989—Canadian Federation of Labour Ottawa Ont $103,189, Confederation des Syndicats Nationaux Montreal Que $135,823, International Assoc of Machinists and Aerospace Workers Ottawa Ont $58,021, Newfoundland Fisherman Food and Allied Workers Union St John's Nfld $60,207, Public Service Alliance of Canada Ottawa Ont $99,548, United Steel Workers of America Sudbury Ont $59,692.

Contributions for the Labour Assignment Program $110,441

Contributions for the Technology Impact Program $280,000

Contributions to Labour Issues Assistance Fund $61,483

NATIONAL DEFENCE $474,696,006

Department $474,696,006

DEFENCE SERVICES PROGRAM $474,696,006

Payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan $20,228

Mrs Mary Whittington $200

Mrs Eleanor Nixon $1,048

Mr R P Thompson $8,940

Conference of Defence Assocations Ottawa Ont $161,780

Army Cadet League of Canada Ottawa Ont $126,720

Air Cadet League of Canada Ottawa Ont $126,720

Navy League of Canada Ottawa Ont $126,720

Royal Canadian Naval Association Toronto Ont $9,490

Naval Officers Association Toronto Ont $25,690

Royal Canadian Air Force Association Ottawa Ont $34,255

Royal Canadian Navy Benevolent Fund Ottawa Ont $10,285

Royal Canadian Air Force Benevolent Fund Ottawa Ont $12,090

Canadian Forces Personnel Assistance Fund $11,305

Rifle Associations $162,697—Dominion of Canada Rifle Association Ottawa Ont $128,000.

Military and United Services Institutes $30,370

Canadian Universities—Military studies $863,444—Acadia Wolfville NS $50,000, British Columbia Vancouver BC $90,000, Calgary Calgary Alta $90,000, Carleton Ottawa Ont $50,000, Dalhousie Halifax NS $90,000, Laval Ste-Foy Que $90,000, Manitoba Winnipeg Man $50,000, Montreal Montreal Que $50,000, Queen's Kingston Ont $90,000, York Toronto Ont $90,000.

Canadian Institute of Strategic Studies $100,000

Research Fellowships—Emergency planning $47,038

Centre for Conflict Studies $50,000

NATO Military budgets and agencies $56,724,738

NATO Infrastructure $94,508,976

Material produced for transfer as mutual aid $8,118,349

Contributions to provinces and territories for Emergency Preparedness purposes $4,017,513—Newfoundland $216,750, Prince

NATIONAL DEFENCE—*Concluded*

Edward Island $69,494, Nova Scotia $94,821, Quebec $277,726, Ontario $1,900,000, Manitoba $649,373, Saskatchewan $273,969, Alberta $149,188, British Columbia $145,761, Northwest Territories $197,543.

Grant to Newfoundland for clean-up of military sites $5,000,000

Contribution to Quebec for clean-up of military sites $535,000

Contributions to provinces and municipalities for capital assistance projects $1,988,298—Gander Nfld $118,039, Trenton Ont $144,347, Calgary Alta $367,000, Wainwright Alta $120,046, Ottawa Ont $215,000, Winnipeg Man $598,701, Esquimalt BC $61,480, Aldergrove BC $57,801, Chilliwack BC $191,550.

Contributions to provinces and territories for assistance relating to natural disasters $8,962,221—Manitoba $1,117,221, Northwest Territories $345,000, Alberta $7,500,000.

Payments under Parts I-IV of the Defence Services Pension Continuation Act $6,286,597

Payments under the Supplementary Retirement Benefits Act $286,625,294

NATIONAL HEALTH AND WELFARE $27,088,607,792

Department $26,924,617,803

DEPARTMENTAL ADMINISTRATION PROGRAM $2,211,623

Grants to voluntary health and social services organizations under the Thérèse Casgrain Award $5,000

Grants to international organizations $150,000—Assoc internationale de la sécurité sociale Geneva Switzerland $150,000.

Grant to the International Agency for Research on Cancer Lyon France $372,334

Contributions to provinces and territories for the purpose of developing and implementing welfare information systems $1,684,289—British Columbia Ministry of Health Victoria BC $130,000, Canadian Hospital Assoc Ottawa Ont $85,000, Manitoba Community Services and Corrections Winnipeg Man $99,200, Manitoba Employment Services and Economic Security Winnipeg Man $325,000, New Brunswick Health and Community Services Fredericton NB $335,000, Newfoundland Dept of Social Services St John's Nfld $250,089, Newfoundland Ministry of Health St John's Nfld $60,000, Nova Scotia Social Services Halifax NS $200,000, Québec Ministère de la Main d'œuvre et de la Sécurité du Revenu Québec Qué $200,000.

HEALTH SERVICES AND PROMOTION PROGRAM $6,655,473,123

Grants to national voluntary health organizations to assist with the operating costs of national offices $2,842,200—Alzheimer Society of Canada Toronto Ont $83,400, Arthritis Society Toronto Ont $88,000, Canadian Council on Smoking and Health Ottawa Ont $55,600, Canadian Cystic Fibrosis Foundation Toronto Ont $100,000, Canadian Diabetes Assoc Toronto Ont $74,200, Canadian Friends of Schizophrenics Don Mills Ont $65,000, Canadian Hemophilia Society Hamilton Ont $97,300, Canadian Hospital Assoc Ottawa $74,200, Canadian Liver Foundation Toronto Ont $55,600, Canadian Lung Assoc Ottawa Ont $60,300, Canadian Mental Health Assoc Toronto Ont $162,300, Canadian Public Health Assoc Ottawa Ont $143,700, Canadian Red Cross Society Toronto Ont $69,500, Canadian Sickle Cell Society Toronto Ont $55,600, Des Actions/Canada Montreal Que $51,900, Huntington Society of Canada Cambridge Ont $92,900, Kidney Foundation of Canada Montreal Que $97,300, Multiple Sclerosis Society of Canada Toronto Ont $111,200, Muscular Dystrophy Assoc of Canada Toronto Ont $55,600, Non-Smoker's Rights Assoc Toronto Ont $76,400, Osteoporosis Society of Canada Toronto Ont $55,600, Palliative Care Foundation Toronto Ont $102,000, Planned Parenthood Federation of Canada Ottawa Ont $139,200, Serena Canada Ottawa Ont $83,400, Victorian Order of Nurses for Canada Ottawa Ont $55,600.

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977, for Insured Health Services Program $5,483,021,000 (*see* **APPENDIX I**)

Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act 1977, for Extended Health Care Services Program $1,137,665,000 (*see* **APPENDIX I**)

Grant to the Canadian Red Cross Society towards the construction of new facilities to house the National Blood Program Toronto Ont $5,000,000

Grant to the John P Robarts Research Institute for ongoing research operating costs London Ont $2,000,000

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $19,128,418—Addiction Research Foundation Toronto Ont $95,925, Alberta Cancer Board Edmonton Alta $126,454, Alberta Children's Hospital Calgary Alta $73,280, British Columbia Ministry of Health Vancouver BC $250,000, Canadian Hospital Assoc Ottawa Ont $58,640, Canadian Public Health Assoc Ottawa Ont $223,708, Canadian Red Cross Blood Transfusion Service Ottawa Ont $254,944, Cancer Control Agency of British Columbia Vancouver BC $205,946, Centre hospitalier de l'Université Laval Ste-Foy Qué $66,468, Children's Hospital of Eastern Ontario Ottawa Ont $181,540, Clarke Institute of Psychiatry Toronto Ont $166,215, Connaught Laboratories Ltd Willowdale Ont $100,674, Diagnospine Research Inc St Lambert Que $66,000, Gage Research Institute Toronto Ont $55,733, Hôpital Douglas Verdun Qué $71,831, Hôpital Sainte-Justine Montréal Qué $65,553, Hospital for Sick Children Toronto Ont $699,476, Hugh MacMillan Medical Centre Toronto Ont $97,660, Institut Armand-Frappier Laval Qué $312,989, Institut de Cardiologie de Montréal Montréal Qué $70,000, Institut de Réadaptation de Montréal Montréal Qué $50,388, Institut de Recherches Cliniques de Montréal Montréal Qué $266,017, Labstat Kitchener Ont $92,229, Montreal Children's Hospital Montreal Que $114,224, Montreal General Hospital Montreal Que $208,912, National Cancer Institute of Canada Toronto Ont $900,000, Neil Squire Foundation Vancouver BC $57,500, St Boniface General Hospital Winnipeg Man $52,012, St Paul's Hospital Vancouver BC $123,525, Sir Mortimer B Davies-Jewish General Hospital Montreal Que $387,139, Surrey Place Centre Toronto Ont $55,585, Thestledown Regional Centre for Children and Adolescents Rexdale Ont $56,498, Toronto General Hospital Toronto Ont $117,470, Universities of: Alberta Edmonton Alta $313,023, British Columbia Vancouver BC $1,338,981, Calgary Calgary Alta $566,810, Carleton Ottawa Ont $120,639, Concordia Montréal Qué $308,282, Dalhousie Halifax NS $472,315, Guelph Guelph Ont $82,943, Laval Québec Qué $602,591, Manitoba Winnipeg Man $1,430,634, McGill Montréal Qué $1,371,406, McMaster Hamilton $651,351, Memorial St John's

NATIONAL HEALTH AND WELFARE—*Continued*

Nfld $231,017, Montréal Montréal Qué $703,859, New Brunswick Fredericton NB $99,745, Ottawa Ottawa Ont $317,146, Queen's Kingston Ont $222,355, Saskatchewan Saskatoon Sask $281,006, Toronto Toronto Ont $1,874,808, Victoria Victoria BC $78,686, Waterloo Waterloo Ont $193,886, Western Ontario London Ont $441,140, Victoria General Hospital Halifax NS $160,410.

Contributions to persons and agencies to support health promotion projects in the areas of community health resource development training and skill development and research $4,696,525—AIDS Calgary Awareness Assoc Calgary Alta $58,565, AIDS Committee of Toronto Toronto Ont $150,000, AIDS Network of Edmonton Edmonton Alta $82,038, AIDS Vancouver Vancouver BC $112,226, Alberta Council on Aging Edmonton Alta $50,890, British Columbia Coalition of Disabled Vancouver BC $108,296, British Columbians for Mentally Handicapped People Vancouver BC $61,700, Canadian Assoc for the Mentally Retarded Darthmouth NS $53,912, Canadian Dental Hygienists' Assoc Ottawa Ont $69,777, Canadian Mental Health Assoc Toronto Ont $196,365, Canadian Public Health Assoc Ottawa Ont $958,994, Comité Sida Aide Montréal Montréal Qué $106,000, Community Occupational Therapy Assoc Toronto Ont $69,500, Conseil Jeunesse Provinciale de la Nouvelle Écosse assoc des acadiennes de la Nouvelle Écosse Halifax NS $59,851, Department of Health Government of Northwest Territories Yellowknife NWT $56,532, Department of Public Health City of Toronto Toronto Ont $79,371, Health League of Canada Toronto Ont $80,250, Le centre des femmes de l'Estrie Sherbrooke Qué $66,605, London Cross Cultural Learner Centre London Ont $69,627, Northern Options for Women (CO-OP) Inc Churchill Man $59,000, Opportunity for Advancement Weston Ont $92,985, Palliative Care Foundation Toronto Ont $90,879, Persons United for Self-Help Central Region Toronto Ont $56,494, Planned Parenthood Newfoundland/Labrador St John's Nfld $84,269, Socité Alzheimer Society Winnipeg Man $91,609, Winnipeg Gay Community Health Centre Winnipeg Man $50,938, Women Today Clinton Ont $68,460, Women Working with Immigrant Women Health Committee Toronto Ont $50,750.

Contributions to organizations, groups and individuals to address problems encountered by victims of violence $287,456

Contribution to the Canadian Tumour Reference Centre of the Ottawa Civic Hospital to facilitate the control of cancer $32,524

Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse $800,000—La Maison Jean Lapointe Montréal Qué $600,000, Père Aquin Laurentides Qué $200,000.

SOCIAL SERVICES PROGRAM $4,109,676,158

Grants to national voluntary social service organizations to assist with the operating costs of national offices $3,327,000—Autism Society Canada Toronto Ont $75,000, Big Brothers of Canada Burlington Ont $95,000, Boys and Girls Clubs of Canada Willowdale Ont $150,000, Canadian Assoc for Community Living Downsview Ont $190,000, Canadian Association of Schools of Social Work Ottawa Ont $57,000, Canadian Assoc of the Deaf Toronto Ont $75,000, Canadian Assoc on Gerontology Winnipeg Man $68,000, Canadian Cerebral Palsy Assoc Toronto Ont $58,000, Canadian Co-ordinating Council on Deafness Ottawa Ont $133,000, Canadian Council of Homemaker Services Toronto Ont $75,000, Canadian Council of the Blind London Ont $60,000, Canadian Council on Children and Youth Ottawa Ont $100,000, Canadian Council on Rehabilitation and Work Winnipeg Man $125,000, Canadian Council on Social Development Ottawa Ont $623,000, Canadian Deaf-Blind and Rubella Assoc Meaford Ont $55,000, Canadian National Institute for the Blind Toronto Ont $168,000, Canadian Paraplegic Assoc Toronto Ont $126,000, Canadian Rehabilitation Council for the Disabled Toronto Ont $142,000, Epilepsy Canada Montreal Que $80,000, Family Service Canada Ottawa Ont $150,000, International Social Service Canada Ottawa Ont $165,000, Learning Disabilities Assoc of Canada Ottawa Ont $119,000, National Anti-Poverty Organization Ottawa Ont $200,000, The National Council of YMCAs of Canada Toronto Ont $50,000, United Way Canada Ottawa Ont $60,000, Young Women's Christian Assoc of Canada Toronto Ont $105,000.

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $3,981,048—G Allan Roeher Institute Downsview Ont $50,000, Alberta Children's Hospital Calgary Alta $61,532, British Columbia Federation of Foster Parent Assoc Vancouver BC $85,630, Canadian Assoc for Community Living Downsview Ont $86,562, Canadian Assoc of Social Workers Ottawa Ont $75,701, Canadian Assoc of Toy Libraries Toronto Ont $62,153, Canadian Child Day Care Federation Ottawa Ont $58,837, Canadian Child Welfare Assoc Ottawa Ont $54,452, Canadian Council on Social Development Ottawa Ont $488,927, Canadian Mental Health Assoc Toronto Ont $112,868, Canadian Pediatric Society Ottawa Ont $51,050, Central Volunteer Bureau of Ottawa-Carleton Ottawa Ont $83,903, Centre de formation à l'auto-gestion du Haut Richelieu Inc Saint-Jean-sur-Richelieu Qué $138,340, Community Services Council of Newfoundland and Labrador St John's Nfld $50,000, Department of Health and Social Services-Provincial Government of Prince Edward Island Charlottetown PEI $104,038, Family Service Canada Ottawa Ont $94,230, Family Services of Greater Vancouver Vancouver BC $124,942, Le Collectif Familles-Gardiennes de la Basse-Ville Inc Québec Qué $92,218, Neil Squire Foundation of Vancouver Vancouver BC $80,000, Royal Ottawa Regional Rehabilitation Centre Ottawa Ont $104,050, Shawbridge Foundation Montreal Que $52,000, Social Planning Council of Metropolitan Toronto Toronto Ont $57,486, Universities of: Laurentian Sudbury Ont $96,140, Montreal Montreal Que $328,108, Manitoba Winnipeg Man $178,596, Regina Regina Sask $191,009, Toronto Toronto Ont $64,807, Vocational and Rehabilitation Research Institute Calgary Alta $143,225.

Payments to provinces and territories under the Canada Assistance Plan $4,001,380,358 (see **APPENDIX 2**)

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilition of Disabled Persons Act and agreements made thereunder $89,080,575

Payments to provinces and territories in accordance with agreements towards the cost of services provided to young offenders under the jurisdiction of correctional authorities $1,920,590

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act $4,000

Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $9,982,587 (see **APPENDIX 3**)

MEDICAL SERVICES PROGRAM $94,458,479

Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies $82,854

NATIONAL HEALTH AND WELFARE—*Continued*

Grant to World Health Organization in support of the Nursing Midwifery program $51,375

Contributions on behalf of Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment $7,337,723—Afton Indian Band Afton NS $85,000, Big Trout Lake Band Big Trout Lake Ont $55,530, Chippewas of Georgina Island Sutton Ont $154,716, Dene Tha Band Chateh Alta $522,563, Ebb and Flow Indian Band Ebb and Flow Man $125,000, English River Band Patuanak Sask $860,868, Maidstone Union Hospital Maidstone Sask $86,800, Moosomin Band Cochin Sask $177,438, Muskegog Cree Tribal Council Moose Factory Ont $125,900, Nishga Tribal Council New Aiyansh BC $464,550, Pasqua Band Fort Qu'Appelle Sask $140,000, Peguis Indian Band Hodgson Man $356,395, Pine Creek Indian Band Camperville Man $74,604, Rae Edzo Dene Band Rae Edzo NWT $1,369,941, Red Earth Band Red Earth Sask $254,680, Restigouche Band Council Restigouche Qué $268,721, Sarcee Band Calgary Alta $286,000, Saugeen Indian Band Southampton Ont $198,298, Seine River Indian Band Mine Centre Ont $191,268, Sydney Indian Band Sydney NS $100,000, Washagamis Indian Band Keewatin Ont $100,575, Whitefish Lake Band Naughton Ont $303,911, Whycocomagh Indian Band Whycocomagh NS $90,000, Wikwemikong Indian Band Wikwemikong Ont $145,352, Wilp Si'Satxw House of Purification Society Hazelton BC $58,873, Wunnummin Indian Band Wunnummin Ont $106,663.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $704,520

Contributions to Indian Bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services $29,489,720—Afton Indian Band Afton NS $63,230, Ahousat Band Council Ahousat BC $121,589, Alberta Indian Health Commission Edmonton Alta $911,704, Alexander Band Morinville Alta $52,171, Alexis Band Council Glenevis Alta $139,011, Battleford Indian Health Centre North Battleford Sask $1,388,294, Beardy's Indian Band Duck Lake Sask $57,789, Bearskin Lake Indian Band Bearskin Lake Ont $93,964, Beaver Lake Treatment Centre Lac la Biche Alta $202,655, Berens River Band Berens River Man $144,515, Big Cove Indian Band Big Cove NB $76,054, Big River Band Shellbrook Sask $62,692, Bigstone Band Desmarais Alta $58,242, Big Trout Lake Indian Band Big Trout Lake Ont $99,372, Blackfoot Tribal Administration Gleichen Alta $76,050, Blood Tribal Administration Stand Off Alta $235,534, Burnt Church Indian Band Burnt Church NB $192,047, Cat Lake Indian Band Cat Lake Ont $58,127, Chapel Island Indian Band Chapel Island NS $56,153, Chemainus Indian Band Ladysmith BC $88,981, Chilliwack Area Indian Council Sardis BC $53,755, Chipewyan Indian Band Fort Chipewyan Alta $79,494, Chippewas of Rama Indian Band Rama Ont $136,889, Cold Lake Tribal Administration Cold Lake Alta $906,239, Comité de coordination Attikamek Sipi La Tuque Qué $140,268, Conne River Indian Band Conne River Nfld $459,442, Conseil Attikamek-Montagnais Village-des-Hurons Qué $431,616, Conseil de bande Barriere Lake Rapid Lake Qué $63,806, Conseil de bande de Bersimis Betsiamites Qué $95,000, Conseil de bande du Lac Simon Lac Simon Qué $53,475, Conseil de bande Mohawk de Kahnawake Kahnawake Qué $149,978, Conseil de bande de Restigouche Restigouche Qué $60,874, Constance Lake Indian Band Calstock Ont $52,619, Council for Yukon Indians Whitehorse YT $161,121, Cowichan Band Council Duncan BC $142,864, Crane River Band Crane River Man $113,262, Cree Indian Band Fort Chipewyan Alta $136,862, Cross Lake Band Cross Lake Man $139,860, Curve Lake Indian Band Curve Lake Ont $80,782, The Dene Nation Yellowknife NWT $193,631, Dene Tha Band Chateh Alta $99,044, Desolation Sound Tribal Council Powell River BC $71,556, Driftpile Band Driftpile Alta $55,046, Fairford Indian Band Fairford Man $74,444, Federation of Saskatchewan Indians Saskatoon Sask $80,111, First Nations Confederacy Inc Winnipeg Man $322,831, Fisher River Band Koostatak Man $81,532, Fort Alexander Health Care Inc Pine Falls Man $186,009, Fort Hope Indian Band Eabamet Lake Ont $78,761, Fort Severn Indian Band Fort Severn Ont $74,926, Frog Lake Band Frog Lake Alta $96,876, Garden Hill Indian Band Island Lake Man $84,165, Garden River Indian Band Sault Ste Marie Ont $71,919, God's Lake Band God's Lake Narrows Man $115,365, God's River Band God's River Man $86,761, Government of NWT Yellowknife NWT $987,716, Grand Council Treaty No 3 Kenora Ont $77,226, Hobbema Indian Health Services Hobbema Alta $173,193, Hollow Water Band Wanipigow Man $124,352, Indian and Inuit Nurses of Canada Ottawa Ont $75,000, Indian Birch Indian Band Birch River Man $75,704, Inuit Tapirisat of Canada Ottawa Ont $64,500, Iroquois of St Regis Indian Band Cornwall Ont $130,508, James Smith Indian Band Kinistino Sask $149,073, Kapown Centre Grouard Alta $146,580, Kasabonika Lake Band Kasabonika Ont $97,609, Keewatin Inuit Assoc Rankin Inlet NWT $52,827, Keewatin Tribal Council Thompson Man $102,500, Kitikmeot Inuit Assoc Cambridge Bay NWT $53,898, La Bande de Sept-Iles et Maliotenam Sept-Iles Qué $71,945, Labrador Inuit Health Commission Happy Valley Nfld $316,016, Lac la Ronge Band La Ronge Sask $60,339, Lakalzap Band Council Greenville BC $65,163, Lake Babine Indian Band Burns Lake BC $120,725, Lake Manitoba Band Vogar Man $87,059, Lake St Martin Bands Gypsumville Man $82,430, Lax'Kwalaams Band Council Masset BC $58,666, Lennox Island Indian Band Lennox Island PEI $53,430, Little Red River Band High Level Alta $171,838, Long Plains Indian Band Edwin Man $95,205, Manitoba Keewatinowi Okemakanac Inc Thompson Man $63,861, Masset Band Council Masset BC $73,982, Mathias Colomb Indian Band Pukatawagan Man $80,166, Mattagami Indian Band Gogama Ont $60,081, Meadow Lake District Chiefs Meadow Lake Sask $82,004, Mohawks of the Bay of Quinte Band Deseronto Ont $96,873, Montreal Lake Band Montreal Lake Sask $53,190, Moose Factory Indian Band Moose Factory Ont $89,884, Moricetown Indian Band Moricetown BC $60,831, Mount Currie Indian Band Mount Currie BC $105,290, Muskrat Dam Indian Band Muskrat Dam Ont $57,974, Nanaimo Indian Band Nanaimo BC $71,053, Nelson House Band Nelson House Man $63,544, New Osnaburgh Indian Band New Osnaburgh Ont $72,118, Nimpkish Indian Band Alert Bay BC $368,621, Nipissing Indian Band Sturgeon Falls Ont $76,531, Nishga Tribal Council New Aiyansh BC $244,854, Nishnawbe-Aski Nation Grand Council Treaty No 9 Timmins Ont $316,997, Nishnawbe-Gamic Friendship Centre Sioux Lookout Ont $176,923, Northern Innu Health Council Northwest River Nfld $117,094, Norway House Band Norway House Man $83,624, Nuu Chah Nulth Tribal Council Port Alberni BC $186,769, Oxford House Band Oxford House Man $57,679, Peguis Indian Band Hodgson Man $190,941, Peigan Band Brocket Alta $62,256, Peter Ballantyne Band Pelican Narrows Sask $142,612, Pikangikum Indian Band Pikangikum Ont $110,477, Pine Creek Band Camperville Man $134,126, Poorman Band Quinton Sask $51,572, Prince Albert District Chiefs Prince Albert Sask $193,677, Quatsino Indian Band Coal Harbour BC $59,104, Rae Dene Band Fort Rae NWT $61,293, Rainy River Indian Band Emo Ont $144,433, Sachigo Indian Band Sachigo Lake Ont $67,521, Saddle Lake Band Saddle Lake Alta $278,749, Sandy Bay Band Marius Man $443,017, Sandy Lake Indian Band Sandy Lake Ont $114,590, Sandy Lake Band Shell Lake Sask $165,835, Shamattawa Indian Band Shamattawa Man $121,966, Shoal River Band Pelican Rapids Man

NATIONAL HEALTH AND WELFARE—*Continued*

$106,991, Sioux Valley Band Griswold Man $77,231, Southeast Resource Development Council Winnipeg Man $209,232, South Indian Lake Community Council South Indian Lake Man $50,904, Spanish River Serpent River and Mississauga Indian Bands Massey Ont $68,984, Split Lake Band Split Lake Man $108,352, St Theresa Point Band St Theresa Point Man $87,099, Standing Buffalo Band Fort Qu'Appelle Sask $78,535, Stand Off Health Centre Stand Off Alta $130,000, Stoney Tribal Administration Morley Alta $446,139, Stuart Trembleur Indian Band Fort St James BC $72,185, Sturgeon Lake Band Spruce Home Sask $101,148, Swampy Cree Tribal Council The Pas Man $262,917, The Pas Band The Pas Man $148,351, Thunderchild Indian Band Turtleford Sask $90,183, Tobique Indian Band Tobique NB $131,691, Touchwood File Hills District Chiefs Fort Qu'Appelle Sask $57,299, Tree of Peace Yellowknife NWT $94,390, Tsawataineuk Indian Band Kingcome Inlet BC $109,635, Union of British Columbia Indian Chiefs Vancouver BC $77,570, Union of New Brunswick Indians Fredericton NB $65,976, Union of Nova Scotia Indians Sydney NS $160,833, Union of Ontario Indians Toronto Ont $303,395, Waasagomach Indian Band Waasagomach Bay Man $82,003, Waterhen Band Skownan Man $156,541, Waterhen Band Waterhen Lake Sask $57,062, Waywayseecappo Indian Band Rossburn Man $51,226, Webequie Indian Band Webequie Ont $88,391, Wequedong Lodge Thunder Bay Ont $198,511, Whitebear Band Carlyle Sask $98,080, Whitefish Bay Band No 32A Pawitik Ont $61,765, Whitefish Lake Band No 459 Atikameg Alta $58,195, Whitefish Lake Band Goodfish Lake Alta $58,632, Wikwemikong Indian Band Wikwemikong Ont $74,869, Windigo Council Weagamow Lake Ont $123,806, Yellowhead Tribal Council Spruce Grove Alta $74,000.

Contributions to Indian Bands and Indian and Inuit associations or groups under the National Native Alcohol and Drug Abuse Program $43,759,968—Abegweit Band Cornwall PEI $73,879, Aklavik Alcohol Action Committee Aklavik NWT $89,369, Alcohol Drug Coordinating Council Yellowknife NWT $58,758, Alberta Indian Health Care Commission Edmonton Alta $115,465, Alexander Alcohol Program Morinville Alta $64,820, Alkali Lake Band Williams Lake BC $83,803, API Infolink Consultants Inc Ottawa Ont $89,437, Assoc of Iroquois and Allied Indians London Ont $159,718, Battleford's Indian Health Centre North Battleford Sask $730,717, Beaver Lake Band Lac la Biche Alta $696,892, Bella Coola Indian Band Bella Coola BC $74,038, Berens River Indian Band Berens River Man $79,595, Big Cove Indian Band Big Cove NB $164,302, Bigstone Alcohol Program Desmarais Alta $104,838, Big Trout Lake Band Big Trout Lake Ont $119,736, Blackfoot-Siksika Indian Band Stand Off Alta $146,177, Blood Tribal Department of Health Stand Off Alta $123,554, Bloodvein Indian Band Bloodvein Man $52,952, Brokenhead Indian Band Scanterbury Man $54,884, Burnt Church Indian Band Burnt Church NB $77,912, Canoe Lake Band Canoe Narrows Sask $65,676, Cape Dorset Education Society Cape Dorset NWT $84,700, Carcross Indian Band Carcross YT $51,741, Centre Hospitalier de la Baie d'Hudson et des Services Sociaux Povungnituk Qué $332,170, Centre Hospitalier et des Services Sociaux de l'Ungava Nouveau-Comptoir Qué $313,686, Champagne-Aishihik Band Champagne YT $60,016, Chehalis Indian Band Agassiz BC $58,736, Chemahawin Indian Band Easterville Man $54,274, Chilliwack Area Indian Council Sardis BC $156,380, Cold Lake Counselling Services Grand Centre Alta $66,783, Comite de Coord Attikamek Sipi Inc La Tuque Qué $119,229, Conne River Indian Band Conne River Nfld $108,885, Conseil Attikamek Montagnais Village-des-Hurons Qué $320,775, Conseil de Bande de Betsiamites Betsiamites Qué $54,087, Conseil des Montagnais de Sept-Iles Sept-Iles Qué $56,479, Cote Indian Band Kamsack Sask $198,544, Council for Yukon Indians Whitehorse YT $198,672, Cowessess Indian Band Broadview Sask $128,925, Cowichan Indian Band Duncan BC $118,575, Cree Board of Health and Social Services of James Bay Nouveau-Comptoir Qué $418,480, Cross Lake Band Cross Lake Man $92,380, Crossroads Indian Band Whitehorse YT $151,020, Dakota Ojibway Tribal Council Brandon Man $54,020, Dawson Indian Band Dawson City YT $61,608, Dene Tha Alcohol Program High Level Alta $108,203, Desolation Sound Tribal Council Powell River BC $64,035, Eel Ground Indian Band Newcastle NB $132,113, Enoch Counselling Services Winterburn Alta $71,794, Federation of Saskatchewan Indians Saskatoon Sask $106,682, Fond du Lac Band Fond du Lac Sask $128,209, Fort Chipewyan Alcohol Program Fort Chipewyan Alta $91,650, Fort Franklin Indian Band Fort Franklin NWT $99,520, Fort George Indian Band Prince George BC $127,546, Fort Good Hope Dene Band Fort Good Hope NWT $100,062, Fort Hope Indian Band Pickle Lake Ont $59,125, Fort McMurray Indian Band Fort McMurray Alta $91,375, Fort Norman Indian Band Fort Norman NWT $103,381, Fort Simpson Indian Band Fort Simpson NWT $73,896, Frog Lake Alcohol Program Frog Lake Alta $431,780, Garden River Indian Band Garden River Ont $50,714, Gitakdamix Council New Aiyansh BC $56,728, Gitksan Carrier Tribal Council Hazelton BC $160,235, God's Lake Indian Band God's Lake Narrows Man $58,807, Grassy Narrows Indian Band Grassy Narrows Ont $139,518, Gwa Sala-Nakwaxda'xw Council Port Hardy BC $54,625, Hay River Alcohol and Drug Abuse Program Hay River NWT $77,030, Hay River Dene Alcohol and Drug Abuse Program Hay River NWT $68,702, Hobbema Indian Board of Health Hobbema Alta $303,719, Hollow Water Indian Band Wanipigow Man $64,459, Interior Native Alcohol and Drug Abuse Society Vernon BC $264,039, Interlake Reserve Tribal Council Ashern Man $250,612, Inuit Broadcasting Corporation Ottawa Ont $99,921, Inuvik Alcohol Committee Inuvik NWT $76,229, Islington Indian Band Whitedog Ont $134,992, James Smith Indian Band Kinistino Sask $181,103, Kamsack Union Hospital Kamsack Sask $95,229, Kapown Treatment Centre Grouard Alta $526,967, Katimavik Society Cambridge Bay NWT $210,156, Kativik Regional Board of Health and Social Services Nouveau-Comptoir Qué $84,727, Keewatin Tribal Council Thompson Man $53,715, Kehewin Counselling Services Bonnyville Alta $77,278, Kincolith Indian Band Kincolith BC $54,933, Kingsclear Indian Band Kingsclear NB $66,285, Kootenay Indian Area Council Cranbrook BC $145,997, Kwanlin Dun Indian Band Whitehorse YT $61,894, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld $1,245,096, Lac La Ronge Indian Band La Ronge Sask $101,255, Lake Babine Indian Band Burns Lake BC $66,198, Lansdowne House Settlement Council Lansdowne House Ont $88,717, Lennox Island Indian Band Lennox Island PEI $87,564, Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta $119,022, Lift Indian Future Training Society Vancouver BC $51,351, Lillooet District Council Lillooet BC $69,904, Little Grand Rapids Band Little Grand Rapids Man $73,696, Long Lake Indian Band No 58 Longlac Ont $54,521, Long Lake Indian Band No 77 Longlac Ont $52,321, Loon Lake Indian Band Meadow Lake Sask $243,766, Lutsel K'E Alcohol Program Snowdrift NWT $53,035, Lytton Indian Band Lytton BC $61,656, Manitoba Keewatinowi Okimakanak Indian Band Thompson Man $131,242, Masset Band Council Masset BC $70,918, Mathias Colomb Indian Band Pukatawagan Man $66,482, Mayo Indian Band Mayo YT $59,124, Meadow Lake Indian Band Meadow Lake Sask $56,104, Micmac Native Friendship Centre Halifax NS $68,288, Micmacs of Maria Band Maria Que $125,885, Mohawk Council of Akwesasne Cornwall Ont $52,794, Mohawk Council of Kahnawake Kahnawake Que $970,658, Mohawk Council of Kahnawake and Six Nations Traditional Hereditary Chiefs Oka Que $495,547, Montreal Lake Band Montreal Lake Sask $97,271,

NATIONAL HEALTH AND WELFARE—*Continued*

Moose Factory Band Moose Factory Ont $113,919, Moose Lake Indian Band The Pas Man $63,294, Mount Currie Band Council Mount Currie BC $78,885, Muscowpetung Three Band Alcohol Project Edenwold Sask $125,197, Naicatchewenin Band Devlin Ont $51,944, Nanaimo Indian Band Nanaimo BC $71,217, National Alcoholism Council of Manitoba Winnipeg Man $331,956, National Native Advisory Council on Alcohol and Drug Abuse Ottawa Ont $437,004, National Native Alcohol Program of Davis Inlet Davis Inlet Nfld $90,983, National Native Association of Treatment Directors Saskatoon Sask $274,239, Native Alcohol and Drug Abuse Program of Nova Scotia Eskasoni NS $1,185,250, Native Training Institute Society Spences Bridge BC $329,000, Nechi Institute on Alcohol and Drug Education Edmonton Alta $449,498, Necoslie Indian Band Fort St James BC $56,728, Nelson House Band Nelson House Man $222,219, Nengayni Treatment Centre Society 150 Mile House BC $360,765, New Dawn Valley Centre Fort San Sask $1,019,959, Nimpkish Band Council Alert Bay BC $156,803, Nipissing Band of Ojibways Sturgeon Falls Ont $60,053, Northern Addiction Services Yellowknife NWT $103,210, Northern Superior Ojibway Chiefs Council Thunder Bay Ont $76,250, Northwest Territories Medical Health Assoc Yellowknife NWT $182,184, Norway House Band Norway House Man $109,278, Nuu Chah Nulth Tribal Council Port Alberni BC $219,535, NWT Mental Health Assoc Yellowknife NWT $177,268, O'Chiese Alcohol Program Rocky Mountain House Alta $53,963, Okanagan Tribal Council Kelowna BC $93,510, Oneida Indian Band Southwold Ont $91,591, Onion Lake Band Lloydminster Sask $143,536, Oromocto Indian Nation Oromocto NB $83,397, Osnaburgh Indian Band Osnaburgh Ont $194,513, Parry Island Indian Band Parry Sound Ont $56,767, Paul Band Alcohol Program Duffield Alta $62,997, Pedahbun Lodge Toronto Ont $456,299, Peel River Alcohol Society Fort McPherson NWT $141,654, Peguis Indian Band Hodgson Man $1,455,951, Peigan Counselling Services Brocket Alta $123,941, Peter Ballantyne Band Pelican Narrows Sask $119,091, Pond Inlet Health and Social Services Pond Inlet NWT $67,149, Poorman Band Quinton Sask $50,826, Portage Friendship Centre Inc Portage La Prairie Man $69,569, Rainy River Indian Band Emo Ont $82,567, Red Earth Indian Band Red Earth Sask $71,159, Restigouche Band Council Restigouche Que $545,200, River Desert Band Council of Maniwaki Maniwaki Que $65,037, Rosseau River Band Ginew Man $105,244, Saddle Lake Counselling Services Saddle Lake Alta $105,782, Sagkeeng Alcohol Rehabilitation Centre Pine Falls Man $1,015,938, Saint Marys Indian Band Saint Marys NB $80,366, Sandy Bay Indian Band Marius Man $90,013, Sandy Lake Indian Band Sandy Lake Ont $199,300, Sandy Lake Indian Band Shell Lake Sask $1,111,474, Sappujjijit Awareness Program Rankin Inlet NWT $76,208, Sarcee Counselling Services Calgary Alta $68,051, Sarcee Old Agency Lodge Calgary Alta $389,500, Saskatchewan Indian College Saskatoon Sask $249,377, Saskatoon District Chiefs Saskatoon Sask $334,405, Saugeen Indian Band Chippewa Hill Ont $64,738, Seneca Productions Ottawa Ont $65,500, Service de formation Autochtone de Québec Inc Village-des-Hurons Qué $128,869, Shellbrook Indian Agency Shellbrook Sask $159,880, Sheshashit Indian Band Sheshashit Nfld $57,723, Shibogama Area Tribal Council Kasabonika Ont $270,846, Sioux Valley Band Griswold Man $110,633, Six Nations of the Grand River Reserve Band Ohsweken Ont $201,332, Six Nations Traditional Hereditary Chiefs Council Oka Que $154,645, Southeast Resource Development Council Winnipeg Man $87,706, Spallumcheen Indian Band Enderby BC $170,053, Spanish River Indian Band Massey Ont $158,322, Squamish Indian Band North Vancouver BC $57,898, Standing Buffalo Indian Band Fort Qu'Appelle Sask $55,787, Stoney-Eden Valley Alcohol Program Longview Alta $81,316, Stoney Medicine Lodge Morley Alta $250,437, Stoney Rapids Band Black Lake Sask $54,673, St Paul's Treatment Centre Cardston Alta $1,254,893, St Regis Indian Band Cornwall Ont $203,837, St Theresa Point Band St Theresa Point Man $62,176, Stuart Trembleur Lake Band Fort St James BC $96,162, Sunchild Alcohol Program Rocky Mountain House Alta $62,247, Swampy Cree Tribal Council The Pas Man $72,612, Swan Lake Indian Band Swan Lake Man $67,556, Temiscaming Band Council Notre Dame du Nord Que $50,715, Teslin Indian Band Teslin YT $56,934, The Pas Band The Pas Man $85,761, Thompson Crisis Centre Thompson Man $131,476, Thunderchild Indian Band Turtleford Sask $63,336, Tobique Indian Band Tobique NB $277,400, Touchwood Drop-In Centre Punnichy Sask $119,757, Tree of Peace Friendship Centre Yellowknife NWT $106,065, Tsartlip Indian Band Brentwood Bay BC $71,993, Tsow-Tun Le'Lum Treatment Centre Society Nanaimo BC $838,233, Tuktoyaktuk Alcohol Centre Tuktoyaktuk NWT $85,010, Turvik Alcohol and Drug Counselling Committee Frobisher Bay NWT $235,736, Union of New Brunswick Indians Fredericton NB $64,798, Union of Ontario Indians Toronto Ont $50,700, University of Lethbridge Lethbridge Alta $382,441, Upper Liard Indian Band Upper Liard YT $70,566, Upper Nicola Indian Band Merritt BC $104,195, Walpole Island Indian Band Wallaceburg Ont $121,143, West Region Tribal Council Dauphin Man $64,210, Whitebear Indian Band Carlyle Sask $60,327, Whitefish Bay Band No 32A Pawitik Ont $109,183, Whitefish Lake Band Goodfish Lake Alta $104,633, Whitefish Lake Band Naughton Ont $52,925, Whitefish River Band Birch Island Ont $51,239, Wikwemikong Unceded Reservation Band Wikwemikong Ont $417,743, Windigo Tribal Council Weagamow Lake Ont $263,715, Zhati-Koe Alcohol Program Fort Providence NWT $55,061.

Contributions to Indian and Inuit associations or groups for consultation on Indian and Inuit health $995,768— National Indian Brotherhood Ottawa Ont $995,768.

Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital $255,367

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers $1,764,184—Blue Quills Education Centre St Paul Alta $88,063, Dalhousie Uiversity Halifax NS $67,667, Lakehead University School of Nursing Thunder Bay Ont $68,268, Nishga Valley Health Board Society New Aiyansh BC $178,000, Old Sun College Gleichen Alta $251,000, Saskatchewan Indian Community College Saskatoon Sask $52,562, Saskatchewan Indian Federated College Regina Sask $280,000, Swampy Cree Tribal Council The Pas Man $126,056, University of Saskatchewan Saskatoon Sask $129,206, University of Toronto Toronto Ont $146,169, Urban Native Education Society Vancouver BC $50,310.

Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital $5,617,000

Contribution to private or public institutions for the transfer of Prosthetic Services Centres $4,400,000—Deer Lodge Centre Inc Winnipeg Man $1,300,000, L'Institut de Réadaptation de Montreal Montreal Qué $800,000, Shaughnessy Hospital Society Vancouver BC and Greater Victoria Hospital Society Victoria BC $2,300,000.

HEALTH PROTECTION PROGRAM $90,000

Grant to the International Commission on Radiological Protection $5,000

NATIONAL HEALTH AND WELFARE—*Continued*

Grant to the International Conference of Medical Devices Regulatory Authorities $20,000

Grant to the National Food Distribution Centre $15,000

Grant to the World Health Organization Geneva Switzerland $50,000

INCOME SECURITY PROGRAM $15,979,082,055

Family Allowances $2,534,419,678 (see **APPENDIX 4)**

Old Age Security $9,520,046,829 (see **APPENDIX 5)**

Guaranteed Income Supplement $3,451,375,914 (see **APPENDIX 5)**

Spouse's Allowance $473,239,634 (see **APPENDIX 5)**

FITNESS AND AMATEUR SPORT PROGRAM $58,164,366

Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians $36,441,470—Aquatic Federation of Canada Oakville Ont $297,329, Athlete Information Bureau Vanier Ont $848,000, Basketball Canada Vanier Ont $1,149,444, Canada Sports Hall of Fame Toronto Ont $117,100, Canadian Amateur Bobsleigh and Luge Association Vanier Ont $290,697, Canadian Amateur Boxing Assoc Rothesay NB $539,588, Canadian Amateur Diving Assoc Vanier Ont $514,804, Canadian Amateur Football Assoc Vanier Ont $249,589, Canadian Amateur Hockey Assoc Vanier Ont $710,260, Canadian Amateur Rowing Assoc Vanier Ont $1,033,557, Canadian Amateur Softball Assoc Vanier Ont $363,915, Canadian Amateur Speed Skating Assoc Vanier Ont $255,741, Canadian Amateur Swimming Assoc Vanier Ont $1,215,551, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $592,900, Canadian Amateur Wrestling Assoc Vanier Ont $591,700, Canadian Assoc of Disabled Skiing Kimberley BC $50,989, Canadian Assoc of Sports Sciences Vanier Ont $83,823, Canadian Badminton Assoc Vanier Ont $439,871, Canadian Blind Sports Assoc Vanier Ont $108,065, Canadian Canoe Assoc Vanier Ont $764,227, Canadian Colleges Athletic Assoc Vanier Ont $155,815, Canadian Cricket Assoc Toronto Ont $106,233, Canadian Curling Assoc Vanier Ont $53,279, Canadian Cycling Assoc Vanier Ont $696,570, Canadian Equestrian Federation Vanier Ont $604,161, Canadian Federation of Amateur Baseball Vanier Ont $344,953, Canadian Federation of Sports Organizations for the Disabled Vanier Ont $113,627, Canadian Fencing Assoc Vanier Ont $353,532, Canadian Field Hockey Assoc Vanier Ont $382,450, Canadian Figure Skating Assoc Vanier Ont $930,365, Canadian Five Pin Bowlers Assoc Gloucester Ont $121,192, Canadian Gymnastic Federation Vanier Ont $867,486, Canadian Interuniversity Athletic Union Vanier Ont $993,998, Canadian Lacrosse Assoc Vanier Ont $194,700, Canadian Ladies Golf Assoc Vanier Ont $122,929, Canadian Olympics Assoc Montreal Que $501,167, Canadian Orienteering Federation Vanier Ont $154,881, Canadian Racquetball Assoc Vanier Ont $209,816, Canadian Rhythmic Sportive Gymnastics Federation Vanier Ont $376,270, Canadian Rugby Union Vanier Ont $261,087, Canadian Ski Assoc Vanier Ont $57,177, Canadian Ski Assoc (Alpine Skiing) Vanier Ont $519,013, Canadian Ski Assoc (Biathlon) Vanier Ont $172,082, Canadian Ski Assoc (Cross-Country Skiing) Vanier Ont $405,395, Canadian Ski Assoc (Freestyle Skiing) Vanier Ont $251,997, Canadian Ski Assoc (Nordic Combined) Vanier Ont $91,856, Canadian Ski Assoc (Ski Jumping) Vanier Ont $262,861, Canadian Soccer Assoc Vanier Ont $851,675, Canadian Sport Parachuting Assoc Vanier Ont $143,512, Canadian Squash Racquets Assoc Vanier Ont $243,555, Canadian Table Tennis Assoc Vanier Ont $481,400, Canadian Team Handball Federation Vanier Ont $308,130, Canadian Tennis Assoc Downsview Ont $405,965, Canadian Tenpin Federation Vancouver BC $56,724, Canadian Track and Field Assoc Vanier Ont $1,922,725, Canadian Volleyball Assoc Vanier Ont $963,688, Canadian Water Polo Assoc Vanier Ont $488,263, Canadian Water Ski Assoc Vanier Ont $241,062, Canadian Weightlifting Federation Vanier Ont $326,993, Canadian Wheelchair Sports Assoc Vanier Ont $147,278, Canadian White Water Assoc Oakville Ont $53,698, Canadian Women's Field Hockey Assoc Vanier Ont $594,278, Canadian Yachting Assoc Vanier Ont $713,237, Coaching Assoc of Canada Vanier Ont $2,698,442, Commonwealth Games Assoc Pierrefonds Que $350,000, Curl Canada Vanier Ont $242,747, Federation of Canadian Archers Vanier Ont $219,473, Federation of Silent Sports of Canada Edmonton Alta $70,322, Hockey Canada Toronto Ont $550,000, Judo Canada Vanier Ont $556,336, Lawn Bowls Canada Vanier Ont $160,565, National Karate Assoc Scarborough Ont $59,624, National Sport and Recreation Centre Inc (Professional Development Program for Association Managers) Vanier Ont $81,882, National Sport and Recreation Centre Inc (Technical Translation) Vanier Ont $116,730, National Sport and Recreation Centre Inc (Women's Program) Vanier Ont $189,000, Ringette Canada Vanier Ont $186,942, Royal Canadian Golf Assoc Oakville Ont $74,236, Shooting Federation of Canada Vanier Ont $591,340, Sport Information Resource Centre Vanier Ont $525,457, Sport Marketing Council Vanier Ont $400,780, Sport Medicine Council of Canada Vanier Ont $1,153,244, Sports Federation of Canada Vanier Ont $73,461, University of Alberta Edmonton Alta $55,325.

Contributions to the National Sport and Recreation Centre Inc Vanier Ont towards the costs of services provided to resident and non-resident organizations $4,578,925

Contributions towards the academic, living and training expenses of outstanding amateur athletes $4,983,127

Payments, in accordance with agreements, to the sponsoring organizations of multi-sport, regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $4,554,818—Canada Summer Games 1989 Saskatoon Sask $2,675,000, Cape Breton Nova Scotia Jeux Canada Games 1987 Sydney NS $1,411,818, Canadian Amateur Speed Skating Assoc Vanier Ont $60,000, Canadian Canoe Assoc Vanier Ont $70,000, Canadian Equestrian Federation Vanier Ont $60,000, Canadian Track and Field Assoc Vanier Ont $95,000.

Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $6,745,026—Basketball Canada Vanier Ont $70,300, Canadian Amateur Football Assoc Vanier Ont $75,007, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $98,668, Canadian Assoc for Health Physical Education and Recreation Vanier Ont $480,771, Canadian Assoc of Sport Sciences Vanier Ont $177,792, Canadian Badminton Assoc Vanier Ont $52,610, Canadian Blind Sports Assoc Vanier Ont $59,438, Canadian Cycling Assoc Vanier Ont $103,930, Canadian Fitness and Lifestyle Research Institute Ottawa Ont $1,066,918, Canadian Hostelling Assoc Vanier Ont $108,610, Canadian Intramural Assoc Vanier Ont $546,122, Canadian Oldtimers Hockey Assoc Vanier Ont $53,400, Canadian Parks/Recreation Assoc Vanier Ont $126,132, Canadian Parks/Recreation Assoc Secretariat for Fitness in the Third Age Vanier Ont $131,000, Canadian Recreational Canoeing Assoc Hyde Park Ont $77,620, Canadian Red Cross Society (Program

NATIONAL HEALTH AND WELFARE—*Concluded*

for the Aged) Toronto Ont $65,256, Canadian Red Cross Society (Safety Services) Toronto Ont $90,630, Canadian Ski Assoc (Cross-Country) Vanier Ont $91,360, Canadian Ski Council Toronto Ont $158,673, Canadian Ski Patrol System Ottawa Ont $113,605, Canadian Special Olympics Inc Toronto Ont $65,856, Canadian Tennis Assoc Downsview Ont $69,938, Canadian Track and Field Assoc Vanier Ont $118,412, Chamber of Commerce of Canada Ottawa Ont $235,000, Girl Guides of Canada Toronto Ont $81,826, National Sport and Recreation Centre Inc Vanier Ont $704,906, Participaction Special Projects Toronto Ont $613,000, Royal Life Saving Society of Canada Toronto Ont $82,100, YMCA of Canada Toronto Ont $140,894.

Contributions to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $861,000—PARTICIPaction Inc Toronto Ont $861,000.

XV OLYMPIC WINTER GAMES PROGRAM $25,461,999

Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988 $25,461,999—City of Calgary Calgary Alta $105,717, XV Olympic Winter Games Organizing Committee Calgary Alta $10,985,770, University of Calgary Calgary Alta $14,370,512.

Medical Research Council $163,989,989

Grants and scholarships to promote and support research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $163,242,675—Universities and institutions: Carleton University Ottawa Ont $256,202, Centre hospitalier Côte-des-Neiges Montreal Que $282,565, Concordia University Montreal Que $188,873, Dalhousie University Halifax NS $5,717,107, Douglas Hospital Toronto Ont $204,076, Hôpital Louis-H Lafontaine Montreal Que $87,233, Hôpital Maisonneuve-Rosemont Montreal Que $666,668, Hôpital Notre-Dame Montreal Que $939,187, Hôpital Sacré-Cœur Montreal Que $69,129, Hôpital Ste-Justine Montreal Que $524,662, Hospital for Sick Children Toronto Ont $6,964,664, Institut Armand-Frappier Laval-des-Rapides Que $379,636, Institut de Cardiologie de Montréal Montreal Que $125,607, Institut de recherches cliniques de Montréal Montreal Que $3,770,803, Institut du Cancer de Montréal Montreal Que $425,594, Institut National de la recherche scientifique Ste Foy Que $218,370, Jewish General Hospital-Sir Mortimer B Davis Montreal Que $744,450, McGill University Montreal Que $19,078,086, McMaster University Hamilton Ont $7,632,061, Memorial University St John's Nfld $1,594,487, Montreal Children's Hospital Montreal Que $1,598,147, Mount Sinai Hospital Toronto Ont $2,004,411, Princess Margaret Hospital Toronto Ont $1,396,175, Queen's University Kingston Ont $5,649,098, Simon Fraser University Burnaby BC $96,125, Toronto General Hospital Toronto Ont $515,747, Toronto Western Hospital Toronto Ont $521,404, Université de Montréal Montreal Que $8,569,099, Université de Sherbrooke Sherbroke Que $3,930,486, Université d'Ottawa Ottawa Ont $4,257,928, Université du Québec Montreal Que $115,915, Université Laval Quebec Que $5,785,156, University of Alberta Edmonton Alta $6,921,432, University of British Columbia Vancouver BC $13,440,581, University of Calgary Calgary Alta $5,941,496, University of Guelph Guelph Ont $748,554, University of Manitoba Winnipeg Man $8,183,638, University of Saskatchewan Saskatoon Sask $4,047,055, University of Toronto Toronto Ont $20,494,211, University of Victoria Victoria BC $247,807, University of Waterloo Waterloo Ont $368,463, University of Western Ontario London Ont $9,800,539, York University Downsview Ont $217,258.

Grants to national organizations $537,145—Canadian Council on Animal Care Ottawa Ont $337,145, National Cancer Institute of Canada Toronto Ont $200,000.

Grants to international organizations $210,169—International Agency for Research on Cancer Lyon France $210,169.

NATIONAL REVENUE $67,279

Taxation $67,279

Contribution to the Commonwealth Association of Tax Administrators London England $17,976

Contribution to the Inter-American Centre of Tax Administrators Panama Panama $49,303

PARLIAMENT $2,432,220

The Senate $926,528

Members of the Senate—Pensions to retired Senators $294,632

Canadian Branch of the Commonwealth Parliamentary Association $105,482

Canadian Group, Inter-Parliamentary Union $69,384

Canadian North Atlantic Treaty Organization Parliamentary Association $105,000

Canadian Section of the Canada-United States Inter-Parliamentary Group $46,050

Canadian Section of "l'Association internationale des parlementaires de langue française" $69,900

Canada-France Inter-Parliamentary Association $32,986

Canada-Europe Parliamentary Association $45,000

Canada-Japan Parliamentary Association $27,390

Parliamentary Spouses Association $840

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $129,864

House of Commons $1,505,692

Grants to parliamentary and procedural associations $1,201,571—Canada-Europe Parliamentary Association Ottawa Ont $105,000, Canada-France Inter-Parliamentary Association Ottawa Ont $76,968, Canada-Japan Inter-Parliamentary Association Ottawa Ont $63,910, Canadian Branch of the Commonwealth Parliamentary Association Ottawa Ont $246,124, Canadian Group Inter-Parliamentary Union Ottawa Ont $161,895, Canadian North Atlantic Treaty Organization Parliamentary Association Ottawa Ont $245,000, Canadian Section of "l'Association internationale des parlementaires de langue française" Ottawa Ont $163,100, Canadian Section of the Canada-United States Inter-Parliamentary Group Ottawa Ont $107,450.

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $304,121

PRIVY COUNCIL $190,589

Department $84,005

PRIVY COUNCIL PROGRAM $84,005

Grant to the Institute of Intergovernmental Affairs Queen's University Kingston Ontario $65,000

Contribution for studies in Canadian Public Administration $19,005

Chief Electoral Officer $106,584

Reimbursement of candidates election expenses $106,584

PUBLIC WORKS $273,798,138

Department $273,798,138

SERVICES PROGRAM $19,731,511

Grants to municipalities $19,545,973—St John's City Nfld $258,212, Halifax City NS $812,640, Kentville Town NS $74,172, Laval Town Que $95,000, Mont-Laurier Town Que $53,724, Montreal Town Que $1,673,396, Quebec Town Que $326,330, St-Jean-sur-Richelieu Town Que $53,547, St-Laurent Town Que $779,800, Ottawa City Ont $1,505,232.

Marine Remedial Works $35,538

Shubenacadie Canal Project $150,000

GOVERNMENT REALTY ASSETS SUPPORT PROGRAM $253,886,627

Grants to municipalities $247,233,612—Central Labrador School Taxing Authority Labrador Nfld $357,705, Gander Town Nfld $320,000, Gander Regional School Taxing Authority Gander Nfld $222,050, Happy Valley Goose Bay Town Nfld $250,000, St John's City Nfld $1,764,215, St John's School Taxing Authority St John's Nfld $380,361, Wabush Town Nfld $76,784, Fredericton City NB $17,403,778, Amherst Town NS $81,264, Bedford Town NS $440,891, Colchester County NS $105,850, Cape Breton County NS $565,375, Inverness County NS $120,000, Victoria County NS $57,430, Dartmouth City NS $1,000,000, Shelburne District NS $72,078, Glace Bay Town NS $86,018, Halifax City NS $6,562,360, Halifax County Municipality NS $3,231,745, Kentville Town NS $674,419, Barrington Municipality NS $67,312, County of Cape Breton Municipality NS $253,191, County of Kings Municipality NS $769,500, County of Victoria Municipality NS $122,320, Yarmouth Municipality NS $69,570, Springhill Town NS $838,927, Sydney City NS $524,647, Truro Town NS $87,244, Yarmouth Town NS $146,300, Charlottetown City PEI $1,360,373, Ancienne-Lorette School Board Ancienne-Lorette Que $51,585, Aylmer School Board Aylmer Que $53,111, Blainville Town Que $198,000, Chibougamau Town Que $107,906, Chicoutimi Town Que $50,842, Cowansville Town Que $234,130, Davignon School Board Davignon Que $51,161, Donnacona Town Que $463,448, Dorval City Que $2,945,000, Drummondville Town Que $527,820, Farnham Town Que $93,530, Gaspé Town Que $83,596, Gatineau Town Que $82,000, Greater Hull Protestant School Board Hull Que $1,144,160, Havre St-Pierre Municipality Que $65,759, Hull Town Que $10,068,479, Jonquière Town Que $393,235, Kirkland Town Que $54,495, Kuujjuaq Village Que $101,578, La Baie Town Que $1,101,687, La Macaza Municipality Que $121,280, Lachine Town Que $123,654, LaSalle Town Que $104,318, Lauzon City Que $70,417, Laval Town Que $995,371, Les Ecorces School Board Les Ecorces Que $52,936, Longueuil Town Que $128,701, Matane Town Que $148,446, Mirabel Town Que $1,544,859, Moisie Town Que $85,072, Montréal Town Que $6,971,844, Oka Parish Que $113,740, Outaouais-Hull School Board Hull Que $1,315,256, Pierrefonds Town Que $56,454, Pointe-Claire Town Que $93,834, Portneuf School Board Portneuf Que $68,675, Québec Town Que $4,060,670, Rimouski Town Que $38,995, Rouyn Town Que $99,545, Ste-Anne-des-Plaines Parish Que $471,931, Ste-Anne-de-Bellevue Town Que $275,467, Ste-Flavie Parish Que $50,000, Ste-Foy Town Que $846,200, Ste-Madeleine-de-Rigaud Parish Que $76,000, St-Gabriel-de-Valcartier Municipality Que $408,000, St-Hubert Town Que $1,312,216, Ste-Hyacinthe Town Que $74,100, St-Jean-sur-Richelieu Town Que $3,203,935, St-Jérôme School Board Que $286,255, St-Laurent Town Que $620,200, Senneterre Town Que $113,987, Sept-Iles Town Que $255,500, Shannon Municipality Que $180,000, Shawinigan-Sud Town Que $289,836, Sherbrooke Town Que $101,216, Sorel Town Que $152,000, Trois-Rivières Town Que $131,529, Val Bélair Town Que $188,718, Verdun Town Que $52,016, Westmount Town Que $179,998, Barrie City Ont $75,184, Belleville City Ont $252,588, Brantford City Ont $139,902, Brighton Township Ont $462,822, Burlington City Ont $494,463, Chatham City Ont $121,060, Colchester South Township Ont $155,050, Cornwall City Ont $2,013,504, Elliot Lake Town Ont $65,251, Ernestown Township Ont $479,383, Essa Township Ont $587,702, Etobicoke City Ont $110,865, Georgian Bay Township Ont $59,319, Gloucester City Ont $3,070,851, Goulborn Township Ont $51,014, Gravenhurst Town Ont $51,120, Guelph City Ont $59,566, Hamilton City Ont $309,254, Kanata City Ont $58,563, Kenora Town Ont $57,841, Kingston City Ont $1,141,355, Kingston Township Ont $917,802, Kitchener City Ont $148,841, Lincoln Town Ont $88,108, London City Ont $1,261,903, Markham Town Ont $187,712, Mersea Township Ont $98,100, Mississauga City Ont $4,947,950, Nepean City Ont $1,683,769, Niagara Falls City Ont $61,424, Niagara on the Lake Town Ont $99,239, Norfolk Township Ont $103,101, North Bay City Ont $1,064,554, North York City Ont $5,150,224, Oakville Town Ont $55,726, Oshawa City Ont $56,384, Ottawa City Ont $52,053,554, Ottawa-Carleton Regional Municipality Ont $740,897, Owen Sound City Ont $86,402, Parry Sound Town Ont $56,880, Petawawa Township Ont $651,329, Petawawa Village Ont $72,663, Peterborough City Ont $237,780, Pickering Town Ont $765,467, Pittsburg Township Ont $1,705,621, Prescott Town Ont $156,829, Ralph Buchanan Wylie and McKay Township Ont $149,932, St Catharines City Ont $168,500, Sandwich South Township Ont $138,639, Sarnia City Ont $237,293, Sault Ste Marie City Ont $605,133, Scarborough City Ont $140,269, Sidney Township Ont $466,280, Sioux Lookout Town Ont $113,675, Smith Falls Town Ont $95,036, Stratford City Ont $73,838, Sudbury City Ont $915,650, Thunder Bay City Ont $659,389, Timmins City Ont $138,235, Toronto City Ont $7,249,000, Tosorontio Township Ont $95,532, Uxbridge Township Ont $77,254, Vanier City Ont $59,688, Welland City Ont $516,100, West Nissouri Township Ont $93,772, Windsor City Ont $555,943, District of Alonsa Local Government Man $83,383, Brandon City Man $248,037, Cornwallis Rural Municipality Man $190,000, North Cypress Rural Municipality Man $216,000, District of Churchill Local Government Man $186,029, St Andrews Rural Municipality Man $72,220, South Cypress Rural Municipality Man $64,000, District of Grahamdale Local Government Man $50,000, Portage La Prairie City Man $66,500, Portage La Prairie Rural Municipality Man $133,000, Rockwood Rural Municipality Man $444,808, Northern Manitoba Affairs Commissioner

PUBLIC WORKS—*Concluded*

Man $86,209, Winnipeg City Man $10,006,134, Swift Current Rural Municipality Sask $151,541, Banff School District Alta $375,000, Bonnyville Municipal District Alta $1,086,000, Calgary City Alta $7,593,616, Cypress Municipal District Alta $630,000, Drumheller City Alta $400,000, Edmonton City Alta $3,000,000, Edmonton Improvement District Alta $87,000, County of Grande Prairie Alta $169,673, Jasper School District Alta $223,200, Lake Louise School District Alta $123,000, County of Leduc Alta $740,983, Lethbridge City Alta $134,124, County of Lethbridge Alta $484,450, Sturgeon Municipal District Alta $507,749, Red Deer City Alta $85,582, County of Red Deer Alta $435,000, Wainwright Municipal District Alta $245,000, British Columbia Minister of Finance Vancouver BC $2,070,320, Burnaby District BC $212,846, Campbell River District BC $73,163, Chilliwack District BC $664,317, Colwood City BC $681,345, Dawson Creek City BC $54,829, Delta District BC $460,059, Esquimalt Township BC $4,600,407, Kamloops City BC $440,065, Kelowna City BC $76,886, Kent District BC $314,109, Kitimat District BC $63,771, Langley Township BC $105,388, Masset Village BC $154,972, Matsqui District BC $398,600, Metchosin District BC $370,147, Mission District BC $243,046, Nanaimo City BC $445,866, Nelson City BC $81,534, New Westminster City BC $289,579, North Saanich District BC $1,499,739, Penticton City BC $165,161, Pitt Meadows District BC $54,300, Port Alberni City BC $50,367, Port Hardy District BC $111,249, Prince George City BC $212,993, Prince Rupert City BC $230,193, Richmond Township BC $4,741,863, Saanich District BC $583,144, Smithers Town BC $68,098, Surrey District BC $539,250, Ucluelet Village BC $50,390, Vancouver City BC $4,153,823, Vernon City BC $123,478, Victoria City BC $1,288,524, West Vancouver District BC $168,122, Fort Simpson Village NWT $110,000, Fort Smith Town NWT $101,850, Government of the Northwest Territories NWT $59,076, Hay River Town NWT $167,477, Inuvik Town NWT $380,000, Yellowknife City NWT $672,960, Dawson City YT $90,000, Watson Lake Township YT $57,000, Whitehorse City YT $800,000, Yukon Territorial Government YT $165,000.

Grant to the Montreal Chinese Community United Centre Inc $1,500,000

Grant to the Chinese Catholic Mission Inc $750,000

Contribution to Shubenacadie Canal Project $817,566

Moncton Core Revitalization Project $2,660,990

Sault Ste Marie Infrastructure Project $924,459

MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM $180,000

Dry Dock Subsidy to Canadian Vickers Ltd Montreal Que $180,000

REGIONAL INDUSTRIAL EXPANSION $921,959,693

Department $921,959,693

Grants under the Industrial and Regional Development Act $62,000

Grants under the Native Economic Development Program $541,222— Canadian Council for Native Business Toronto Ont $159,000, Canadian Northern Studies Ottawa Ont $125,000, Native Women's Association of Canada Ottawa Ont $70,335, Saskatchewan Indian Community College Saskatoon Sask $171,887.

Grants to non-profit organizations to promote economic co-operation and development $487,000— Société de Promotion Investissement Etranger Challenge Montreal Que $200,000, The Niagara Institute Niagara on the Lake Ont $259,000.

Grant to Baie Verte Mines Inc $19,183,441—Baie Verte Mines Inc Baie Verte Nfld $19,183,441.

Grant to Société d'initiative et de développement d'artères commerciales $52,250—Sidac Promenade Ontario Montreal Que $52,250.

Grant to Corporation Rendez-Vous '87 $1,000,000—Corporation Rendez-Vous '87 Quebec Que $1,000,000.

Grant to Société Zoologique de St-Felicien $300,000—Société Zoologique de St-Felicien Inc St-Felicien Que $300,000.

Grants under the Canada Awards for Excellence Program $4,400

Contributions under the Industrial and Regional Development Act $317,944,743— A Lacroix & Fils Granit Ltee St-Sebastien Que $135,921, A Lapointe et Fils Ltee St-Romain Que $70,642, A Lassonde & Fils Inc Rougemont Que $237,500, AD Bernier Inc Lambton Que $109,688, AMH Ltee Rimouski Que $60,955, Abitibi-Price Inc Grand Falls Nfld $2,100,800, Acos Graphic Systems Ltd Hull Que $208,083, ACIC (1983) Ltd Toronto Ont $69,098, Acier Salaberry Inc Valleyfield Que $58,360, Acrylica Inc Ste-Marie Que $165,056, Adru Granite Inc Beebe Que $177,831, Aeropropulsion PTT Inc Ste-Foy Que $74,089, Aerospace Industries Assoc of Canada Ottawa Ont $100,391, AES Data Inc Lachine Que $2,569,198, Agropur Coop Agro-Alimentaire Montreal Que $573,243, Airtech Canada Ltd Peterborough Ont $94,350, Alberni Engineering and Shipyard Ltd Port Alberni BC $64,611, Alberta Livestock Transplants Ltd Calgary Alta $63,699, Alberta Transportation Edmonton Alta $188,765, Aliments Humpty Dumpty Ltee (Les) Lachine Que $561,709, Alipeche Inc Sept-Iles Que $219,375, Allsco Building Supplies Ltd Moncton NB $67,153, Almex Inc Ste-Foy Que $63,950, Alpe Picard (Manufacture Kabir Kouba Eng) Village des Hurons Que $121,870, Alpha Technologies Ltd Burnaby BC $54,801, Alsask Group Inc Nisku Alta $134,144, Amalgamated Dairies Ltd Summerside PEI $81,748, Amav Industries Ltd Montreal Que $111,375, Amca International Ltd Amherst NS $195,311, American Motors (Cda) Inc Sarnia Ont $41,659,039, Apollo Microwaves Ltd Dorval Que $176,110, Aqua Health Ltd West Royalty PEI $221,599, Armco Westeel Inc Guelph Ont $1,062,510, Arrow Metal Products Ltd Moncton NB $52,546, Arvin Special Machinery Ltd Chatham NB $99,302, Assoc des Man de Bois de Sciage du Quebec Quebec Que $179,429, Assoc Coop des Pecheurs Carleton Carleton Que $337,983, Atelier d'Usinage Soudure Val d'Or Inc Val d'Or Que $85,353, Atelier Dionne & Associes Inc Baie Comeau Que $90,145, Ateliers Wood Inc Sept-Iles Que $135,056, Atlantic Canada Plus Assoc Halifax NS $79,587, Atlantic Industries (NB) Ltd Sackville NB $492,379, Atlantic Mussel Growers Corp Ltd Murray Harbour PEI $73,415, Atlantic Waferboard Inc Chatham NB $3,150,000, Atlas Copco MCT-Atlas Copco Cda Inc Baie d'Urfe Que $65,246, BW Creative Wood Industries Ltd Maple Ridge BC $59,906, B&B Tool & Mould Ltd Oldcastle Ont $69,603, Babcock & Wilcox Canada Ltd Cambridge Ont $365,249, Baily Controls Burlington Ont $66,347, Balcan Plastics Ltd Montreal Que $348,594, Barkman Concrete Ltd Steinbach Man $66,359, Barrys Ltd Corner Brook Nfld $160,594, Bartek Chemical Company Limited Burlington Ont $87,652, Bateaux du Golfe Ltee (Les) Caraquet NB $209,142, Bavarian Specialities (Canada) Ltd Riverview NB $104,194, Beckers Lay-Tech Inc Kitchener Ont $53,384, Bell & Howell Ltd Montreal Que $787,589, Belstar Ltee Megantic Que $564,882, Bexel Inc et Coop Federee de Quebec

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Ste-Rosalie Que $77,070, Big 8 Beverages Ltd Stellarton NS $394,894, Bijouterie Continental Jewellery Inc Montreal Que $775,687, Billiton Canada Ltd St George NB $172,645, Billots Selects Megantic Inc Lac Megantic Que $52,032, Bio-Bois Inc Lac Megantic Que $119,359, Bioself Canada Inc St-Lambert Que $66,066, Boa-Franc (1983) Ltee St-Georges de Beauce Que $183,744, Bois Brunite Ltee (Les) Amos Que $82,100, Bois Caman Inc St-Juste de Bretenieres Que $77,427, Bois de Plancher PG Inc (Les) St-Edouard Que $72,928, Bolton Industries Ltd Knowlton Que $171,747, Bolzanc Tool & Die Co Ltd Oldcastle Ont $56,531, Bombardier Inc La Pocatiere Que $4,483,870, Bomen Inc Vanier Que $188,041, Bonar Rosedale Plastics Ltd Lindsay Ont $175,215, Bose Canada Inc Ste-Marie de Beauce Que $124,273, Boulangerie Fin'Croute Inc Cap-aux-Meules Que $57,656, Brampton Foundries Ltd Brampton Ont $125,251, Brique Citadelle Ltee Quebec Que $214,289, Bruin Engineered Parts Midland Ont $230,948, Bucyrus Blades of Canada Ltd Bramalea Ont $121,124, Build-A-Mold Ltd Windsor Ont $171,223, Burgess Power Train & Mfg Inc Sudbury Ont $62,973, Cabletest International Inc Markham Ont $64,018, Cadoret & Freres Inc St-Augustin Que $88,199, Cameron Publications Ltd Kentville NS $121,468, Camions Pierre Thibault Inc Pierreville Que $105,554, Can-Am Containers Ltd Springhill NS $105,470, Canada-China Trade Council Toronto Ont $185,753, Canada Packers Inc Summerside PEI $51,616, Canadian Automotive Radiator Exchange & Manufacturing Ltd Debert NS $450,444, Canadian Construction Mgmt Development Institute Willowdale Ont $54,750, Canadian Contact Lens Laboratories Ltd Montreal Que $56,234, Canadian Electrical Assoc Montreal Que $95,710, Canadian Forest Products Ltd Vancouver BC $124,766, Canadian General Electric Co Ltd Lachine Que $323,810, Canadian General Electric (Nuclear Prod) Toronto Ont $476,114, Canadian Sporting Goods Assoc Montreal Que $58,545, Canadian Tool and Die Works Ltd Winnipeg Man $159,043, Canadiana Outdoor Products Brampton Ont $250,871, Canaspen Manufacturing Ltd Prince George BC $106,302, Cancoil Thermal Corporation Kingston Ont $81,800, Canlec Industries Ltd Coquitlam BC $131,101, Canwood Furniture Factory Inc Penticton BC $281,522, Cari-All Inc Montreal Que $370,407, Carol Ann Furniture Mfg Co Ltd Ville d'Anjou Que $195,489, Casey Manufacturing Inc Amherst NS $89,571, Cavalier Tool & Manufacturing Ltd Windsor Ont $129,225, Cavendish Farms Moncton NB $124,609, Cecutti's Bakeries (1983) Ltd Sudbury Ont $54,879, Ceeco Machinery Manufacturing Ltd Concord Ont $69,532, Centennial Steel Products Ltd Winnipeg Man $54,766, Centre de Ski et Developpement Ste-Agathe Que $274,558, CGN Videodisc Development Corp Toronto Ont $71,944, Champion Road Machinery Ltd Goderich Ont $395,855, Chateauguay Machine Parts Ltd Chateauguay Que $103,360, Chippin Brothers Limited Fredericton NB $117,228, Circo Craft Co Inc Pointe-Claire Que $535,334, Circul-Aire Inc St-Laurent Que $75,091, Clarence (Klodsterhof) Farm Services Truro NS $133,644, Clay-Mill Technical Systems Inc Windsor Ont $98,700, Clement Roy Inc La Durantaye Que $154,081, Clevemont Industries Ltd Ville d'Anjou Que $127,652, Clivent Inc Quebec Que $78,989, CML Northern Blower Inc Winnipeg Man $182,812, Cobi Foods Inc Bloomfield Ont $593,900, Comact Inc St-Georges Que $64,223, Commutron Ltd Scarborough Ont $73,956, Compagnie d'Equipement Ideal Ltee Montreal Que $83,330, Compagnie de Remonte-Pente Doppelmay Saint-Jerome Que $230,040, Comterm Inc Pointe-Claire Que $1,433,172, Concool Refrigeration Ltd Pointe-Claire Que $72,072, Confection Normand Inc Disraeli Que $88,224, Connors Brothers Ltd Black's Harbour NB $285,089, Consulab Inc Beauport Que $96,953, Continuous Mining Systems Ltd Sudbury Ont $526,744, Controles Hydrauliques Sept-Iles Sept-Iles Que $50,647, Cormier & Sons Bottling Works Ltd Bathurst NB $85,500, Corporation of the Village of Lillooet Lillooet BC $250,000, Corporation of the Village of Pemberton Pemberton BC $627,324, Cortech Systems Ltd Saskatoon Sask $50,096, Cote & Cote Inc Montmagny Que $78,273, Council of Forest Industries of BC Vancouver BC $1,931,513, Cremerio des Trois-Rivieres Trois-Rivieres Que $180,000, Crustaces de Gaspe Ltee (Les) Grande-Riviere Que $104,875, CSP Foods Ltd Winnipeg Man $313,334, CVDS Inc St-Laurent Que $433,949, Cybernex Ltd Ottawa Ont $72,539, DP Digital Precisoin Inc Laval-des-Rapides Que $51,032, D&F Furniture Ltd St-Leonard Que $86,794, Dare Foods Ltd Kitchener Ont $159,841, Datagram Inc Boucherville Que $151,247, Davidson Rubber Company Port Hope Ont $191,653, DBM Reflex Enterprises Inc St-Laurent Que $78,910, Dead River Ltd Fredericton NB $573,636, Debroni Distributors Ltd Winnipeg Man $51,599, Degussa Canada Ltd Burlington Ont $540,493, Deloro Satellite Inc Belleville Ont $318,955, Deltx Windpump Corporation Ltd Calgary Alta $88,193, Developpement Owl's Head Inc Mansonville Que $365,648, Developpements Mont Habitant (Les) St-Sauveur Que $287,951, Didak Manufacturing Ltd Arnprior Ont $66,259, Diners Delite Foods Limited Niagara Falls Ont $121,151, Dometal Inc Montreal Que $71,718, Domglas Inc Mississauga Ont $324,150, Dominion Chair Company Ltd Bass River NS $56,877, Dominion Granite Ltd Beebe Que $206,818, Double M Plastics Ltd Windsor Ont $207,000, Downeast Plastics Ltd Cape Pele NB $127,000, Dowty Canada Electronics Ltd Peterborough Ont $101,682, Draco Ltee Repentigny Que $68,750, Drummond Brewing Company Ltd Red Deer Alta $175,243, Duchesne et Fils Ltee Yamachiche Que $441,189, Duff Industries Inc Blainville Que $151,804, Buba Printers (Western) Ltd Winnipeg Man $61,888, Durolam Inc St-Jovite Que $61,383, Dynapro Systems Inc Vancouver BC $344,887, Eicon Technology Corporation St-Laurent Que $179,742, Electrohome Ltd Kitchener Ont $166,805, Electromed International Ltee St-Eustache Que $66,832, Electrovert Ltd Montreal Que $321,848, Emerald Lake Chalets Ltd Calgary Alta $1,049,625, Emerson Electric Ltd Markham Ont $89,118, Emergy International Developments Ltd Toronto Ont $113,871, Enerquin Air Inc Montreal Que $96,035, Engineered Plastics Corp Mississauga Ont $138,739, Enheat Inc Sackville NB $65,006, Entreprises de Stoneham Inc (Les) Stoneham Que $200,169, Entreprises Jean-Yves Dube Inc (Les) Asbestos Que $68,906, Equipement Doyon & Freres Inc Liniere Que $108,071, Equipement Labrie Ltee Beaumont Que $100,000, Equipments Denis Inc Ste-Hyacinthe Que $64,526, Erco Div of Tenneco Cda Inc Inslington Ont $1,548,293, Eroctweld Company Ltd Oakville Ont $64,176, Essilor Canada Ltee Ville St-Laurent Que $128,250, Exeltor Inc Bedford Que $100,376, Expanded Metal Corp Iberville Que $273,375, Fabrication Labrie Inc St-Nicolas Que $51,990, Fairmont Hot Springs Resort Ltd Hot Springs BC $56,250, Faiveley (Canada) Inc Longueuil Que $101,081, Falconbridge Ltd Toronto Ont $1,489,943, Farley Windows Inc Alexandria Ont $82,000, Federation of Canadian Municipalities Ottawa Ont $107,063, Fernand Belanger Ltd L'Assomption Que $70,080, First Canadian Specialty Automotive Ltd Trail BC $117,108, Fisher Gauge Ltd Peterborough Ont $106,990, Fisons Western Corp Elma Man $189,518, Fogo Island Co-Operative Society Ltd Fogo Nfld $57,789, Fonderie Saguenay Ltee Chicoutimi Que $131,771, Footwear and Leather Institute of Canada Montreal Que $60,578, Forex Inc Val d'Or Que $695,700, Foundation Instruments Inc Nepean Ont $63,567, Fourrures Gauthier Ltee Chicoutimi Que $90,000, Fraser Inc Thorold Ont $1,622,922, Freshwater Fish Marketing Board Winnipeg Man $81,937, Friendly Supply Ltd Woodstock NB $108,000, Fruits de Mer Cote Nord Inc Baie Trinite Que $196,158, Futurtex Communication Inc Montreal Que $78,825,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

GM Associates Bramalea Ont $57,304, Gateway Soap & Chemical Company Winnipeg Man $51,182, GEAC Computer Corporation Markham Ont $610,976, General Signal Ltee St-Leonard Que $246,008, Genfoot Inc Montreal Que $99,287, Genpak Canada Inc Cookshire Que $142,302, Gentec Inc Ste-Foy Que $111,662, Georgian College of Applied Arts & Technology Barrie Ont $208,850, Gerard Lagace Ltee Biencourt Que $360,000, Gestofor Inc St-Raymond Que $174,375, Glenayre Electronics Ltd Vancouver BC $480,326, Gordex Minerals Ltd Saint John NB $199,402, Grand Master's Wine Agency Ltd Downsview Ont $161,061, Granit Bussiere Inc St-Sebastien Que $337,374, Granite Centre Beebe Inc Beebe Que $63,180, Grant Waferboard Ltd Englehart Ont $283,593, Greater Canada Colour Printing Ltd Stevensville Ont $2,593,664, Green Seafoods Ltd Winterton Nfld $61,896, Grenon Freres Ltee Ville de la Baie Que $274,219, Grondin J Paul Ste-Aurelie Que $238,972, Guerette & Frere Ltd Longueuil Que $135,761, Gully Fish and Food Products Co Ltd Shippegan NB $83,956, HA Fawcett & Sons Ltd Petitcodiac NB $50,625, Hagan Industries Ltd Ville St-Laurent Que $123,137, Harricana Meta! Inc Amos Que $311,456, Harris Farinon Canada Inc Dorval Que $478,800, Harvestcorp Foods Inc Coldbrook NS $110,390, Hazel Wylde Draperies Ltd Glace Bay NS $56,860, Heath and Sherwoood (1964) Ltd Kirkland Lake Ont $60,851, Heroux Inc Longueuil Que $151,798, Hibar Systems Ltd Richmond Hill Ont $66,970, Highland Fisheries Ltd Glace Bay NS $2,187,586, Hike Metal Products Ltd Wheatley Ont $54,000, Hillebrand Estates Winery Niagara On the Lake Ont $85,432, Hoplab Inc Quebec Que $52,765, Hotel Tadoussac (1984) Inc Tadoussac Que $147,722, Howden Group Canada Ltd Scarborough Ont $296,946, Hub Meat Packers Ltd Moncton NB $364,045, Hyd-Mech Engineering Ltd Woodstock Ont $65,422, Hymac Ltd Laval Que $656,102, Ilco Unican Inc Montreal Que $153,732, Imprimerie Gagne Ltee Louiseville Que $322,774, Imprimerie Heon & Nadeau Ltee Victoriaville Que $53,900, Imprimerie Interglobe Ltee Beauceville Que $266,055, Imprimerie Journal Outaouais Ltee Hull Que $97,260, Inco Ltd Toronto Ont $836,929, Industrial Developers Assoc of Canada Mississauga Ont $50,000, Industrial Welding Ltd Cheticamp NS $252,607, Industrie Trefil Inc St-Hubert Que $152,770, Industries Aston Inc St-Leonard d'Aston Que $80,940, Industries Couture Ltee Chicoutimi Que $62,492, Industries DEC Ltee (Les) Lachine que $88,291, Industries GLP Inc (Les) St-Jean-Sur-Richelieu Que $143,959, Industries Crondin Ltee Ste-Marie Que $81,484, Industries PBL Inc Duberger Que $111,293, Industries PPD Inc (Les) Ascot Que $69,635, Industries Plastiques Polar Ltee (Les) St-Laurent Que $641,851, Industries SMI Canada Ltee Bathurst NB $232,354, Industries Unicor Inc Ville d'Anjou Que $215,924, Ingersoll-Rand Canada Inc Cambridge Ont $260,737, Intermetco Ltd Mississauga Ont $184,064, International Paints Canada Ltd Baie d'Urfe Que $900,000, International Tools Windsor Ont $50,554, Invotek Instruments Inc Scarborough Ont $221,089, Ionizing Energy Company of Canada Ltd Fredericton NB $75,000, IPL Inc St-Damien Que $1,310,359, Ipsco Inc Regina Sask $60,138, Island Breweries Ltd Milton PEI $52,291, Island Metal Fabricators Ltd Charlottetown PEI $51,670, Ivaco Inc Marieville Que $470,000, J D Irving Limited St John NB $369,000, J & P Poultry Distributors Ltd St Catharines Ont $88,200, J Albert Poulin Ltee Lac Drolet Que $111,375, JLM Usinage de Precision Inc Montreal Que $58,129, JN Brochu Inc St-Isidore Que $230,960, J&E Press Control Systems Inc Markham Ont $209,071, John T Hepburn Ltd Toronto Ont $303,459, Johnson & Johnson Inc Montreal Que $134,877, Joiner Systems JSC Canada Ltd Ville St-Laurent Que $105,573, Kadem Technology Inc Windsor Ont $82,300, Karhu Canada Inc Cowansville Que $417,123, Kautex of Canada Inc Toronto Ont $1,184,533, KB Electronics Ltd Bedford NS $179,679, Kenhar Products Inc Guelph Ont $162,926, Kenroc Tools Corp North Bay Ont $270,000, Kent Homes Ltd Debert NS $70,901, King Fifth Wheel Company Orillia Ont $233,763, Kohler International Ltd Debert NS $56,997, Krause Manufacturing Ltd Kelowna BC $108,934, Kuriyama Canada Inc Brantford Ont $265,714, La Compagnie de Portes Industrielles St-Hubert Que $68,515, Laboratoires Omega Ltee (Les) Montreal Que $72,083, Lake Okanagan Resort Kelowna BC $129,251, Lakewood Graphics Ltd Keewatin Ont $148,410, Lar Machinery (1983) Inc Metabetchouan Que $148,550, Larcan Communications Equipment Inc Mississauga Ont $57,801, Latmeg St-Romain Que $71,334, Laval Tool and Mould Ltd Maidstone Ont $123,838, Leby Fixtures and Interiors Ltd Moncton NB $101,924, Lecours Lumber Co Ltd Hearst Ont $67,250, Leedye Inc Lachine Que $208,130, Legal Alfalfa Products Ltd Legal Alta $98,050, Legalware Inc Toronto Ont $115,190, Les Aliments A & B (Wing Fung) Inc Montreal Que $102,994, Les Aliments le Chien d'Or Inc Vanier Que $130,746, Les Batiments du Lac St-Jean Inc Roberval Que $150,469, Les Bois La-Co Inc La Patrie Que $63,738, Les Breuvages Nora Inc Montreal Que $812,812, Les Cuisines Gaspesiennes Matane Ltee Matane Que $68,638, Les Entreprises GSM Inc St-Barthelemy Que $59,786, Les Entreprises Migneault & Fils Ltee Chibougamau Que $105,664, Les Fromages Saputo Ltee Montreal Que $183,643, Les Industries Almac Ltee Pointe-aux-Trembles Que $92,110, Les Industries C-Mac Inc Montreal Que $354,776, Les Industries Chimiques Jolan Inc St-Jerome Que $78,023, Les Industries Coul Sous-Pression Darona St-Jean Que $76,782, Les Industries Ling Inc Warwick Que $113,453, Les Industries MKE Inc Candiac Que $56,551, Les Industries Paquet Inc St-Theophile Que $58,884, Les Industries Rancourt Ltee St-Georges Que $193,220, Les Industries Tanguay Ltee St-Prime Que $180,298, Les Industries Willco Corp St-Eustache Que $67,860, Les Laboratoires Bio-Recherches Ltee Senneville Que $1,817,250, Les Panneaux de Bois Kennebec Ltee St-Georges Que $85,823, Les Panneaux Thermo Briques Inc Lotbiniere Que $79,988, Les Placages Goudreault Inc Nicolet Que $56,941, Les Placages St-Raymond Ltee St-Raymond Que $102,369, Les Plastiques Daniel Leblanc Ltee St-Romuald Que $112,218, Les Plastiques Rawdon BC Inc Rawdon Que $61,003, Les Pliages Maskinonge Inc Louiseville Que $88,516, Les Pommes de Terre du Temiscaming Inc St-Eugene de Guigues Que $52,563, Les Portes Baillargeon Inc St-Ephrem Que $52,563, Les Produits d'Acier l'Assomption Ltee Sainte-Anne-des-Plaines Que $58,102, Les Produits de Bois BAS Inc St-Theophile Que $60,797, Les Rotisseries de Cafe du Quartier Inc Ste-Foy Que $128,382, Les Sechoirs a Bois Rene Bernard Ltee Beauceville Que $78,727, Le Tricot Domino (1986) Ltée Daveluyville Que $175,757, Linear Technology Inc Burlintgon Ont $484,215, Lorenzo Industries Inc Montreal Que $61,692, Lorne Metropolit Whitehorse YT $86,152, Lukian Plastic Closures (Quebec) Ltd Pointe-Claire Que $425,791, Lumonics Inc Kanata Ont $184,426, Lyo-San Inc Lachute Que $72,583, MIL Vickers Inc Montreal Que $66,878, Macdon Industries Ltd Winnipeg Man $109,798, MacDonald Dettwiler & Associates Ltd Richmond BC $342,137, Machineries Tenco Ltee (Les) St-Valerien Que $107,550, MacMillan Bloedel Limited Vancouver BC $284,632, MacMillan Bloedel Research Division Vancouver BC $1,086,303, Madelon Boulangerie La Fin'Croute Inc Iles-de-la-Madeleine Que $57,656, Magna International Inc Markham Ont $9,060,846, Manfor Ltd The Pas Man $1,005,812, Manitoba Rolling Mills Selkirk Man $465,363, Mansour Mining Supply Inc Sudbury Ont $79,933, Manufacture de Lambton Ltee Lambton Que $149,505, Manufactures St-Laurent Canada Inc Beauport Que $177,394, Manuplast Inc Alma Que $81,443, Mapei Canada Inc Laval Que $100,879, Marcel Bonneau Inc Mont St-Gregoire Que $193,725, Marcel Lauzon Inc East Hereford Que $224,297, Marine Industrie Ltee Tracy Que $40,519,509, Martin's Industrial Supplies

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Ltd St John's Nfld $95,478, Matrox Electronic Systems Ltd Dorval Que $702,677, Matsushita Industrial Canada Limited Toronto Ont $302,940, Maurice Guillemette Inc St-Gregoire Que $52,115, McAllister Instrumentation Ltd Calgary Alta $96,594, McAsphalt Industries Ltd West Hill Ont $55,800, McCain Foods Ltd Florenceville NB $283,212, P M McGuire Transfer & Storage Ltd Sydney NS $88,305, Memotec Data Inc St-Laurent Que $331,886, Mesotec Inc Sherbrooke Que $53,128, Metal Marquis Inc La Sarre Que $112,500, Metallurgie Frontenac Ltee Thetford Mines Que $284,800, Metallurgie Pelchat Inc St-Romuald Que $90,082, Metarom Canada Inc Granby Que $57,384, Metrex Instruments Ltd Brampton Ont $53,654, Meuble et du Bois Ouvre Victoriaville Que $67,500, Meubles Carrier Granby Que $100,038, Meubles Daveluyville Ltee Daveluyville Que $124,037, Meubles Drouin Ltee (Les) Ste-Agathe Que $86,667, Meubles du Quebec Inspiration XIXE Ltee Ste-Agathe-Des-Monts Que $96,750, Microtel Ltd Vancouver BC $3,056,595, Mid-Isle Farms Albany PEI $144,463, Milgram & Company Ltd Montreal Que $161,031, Miroirs Laurier Ltee Laurier-Station Que $148,018, Mitsubishi Electronics Ind Can Inc Midland Ont $1,408,996, Moderco Partitions Inc Boucherville Que $53,069, Moli Energy Ltd Burnaby BC $392,276, Moloney Electric Corp Sackville NB $109,363, Monitor Equipment Inc St-Eustache Que $52,283, Mont-Sutton Inc Sutton Que $556,148, Montenay Services d'Ascenseurs MSA Inc Montreal Que $67,073, Mosaid Inc Kanata Ont $57,833, Motel Le Menhir Inc Bromont Que $69,371, Motel Savoie Ltee Caraquet NB $159,757, Moteurs Leroy-Somer Canada Ltee Granby Que $548,688, Moulage Sous Pression de Lyster Ltee Lyster Que $310,219, Moules & Matrices de Precision Inc Ste-Foy Que $53,270, Mousse du Quebec (La) Woburn Que $52,964, MTC Suspension Inc Chambly Que $92,190, Murray Harbour Seafoods Inc Murray Harbour PEI $109,688, M USA C Promotions Inc Pointe Claire Que $742,278, New Brunswick Seed Growers Co-operative Ltd Hartland NB $99,751, Nabob Foods Ltd Vancouver BC $65,634, Nabu Manufacturing Corp Mississauga Ont $738,815, Nadeau Ferme Avicole Ltee Saint-François NB $160,208, Nardeau Canada Ltee Matane Que $311,688, National Socket Screw Mfg Ltd Beamsville Ont $85,500, Neelon Casting Ltd Sudbury Ont $371,727, Neldo Marine Development Co Ltd Argentina Nfld $68,421, Nemco Resources Ltd Winnipeg Man $56,961, Nexus Engineering Corp Burnaby BC $68,828, Niagara Piston Inc St Catharines Ont $184,100, Nickel City Welding Ltd Sudbury Ont $75,096, Nicolet Plastique Ltee Nicolet Que $105,469, Nilus Leclerc Inc L'Isletville Que $97,206, Noram Electrical Ltd Woodbine Que $143,312, Nord Viande Inc St-Felicien Que $220,557, Normick Perron Inc Senneterre Que $555,750, Norstar Instruments Ltd Calgary Alta $117,913, North American Forest Products Ltd St Quentin NB $119,000, North Star Cement Ltd Corner Brook Nfld $1,431,571, Northern Wood Preservers Ltd Thunder Bay Ont $232,285, Norward Energy Services Ltd Calgary Alta $58,486, Norwest Precision Limited Weston Ont $109,691, Numetrix Ltd Toronto Ont $63,160, Nutech Inc Disraeli Que $68,473, Officesmiths Inc Ottawa Ont $84,712, Omniglass Ltd Winnipeg Man $67,693, Ontario Bus Industries Inc Mississauga Ont $130,226, Orlick Industries Ltd Hamilton Ont $59,615, Outillages Ricci Inc (Les) Riviere-des-Prairies Que $88,971, Outils Coupants Int'l Inc Beebe-Plain Que $361,711, Outils Gladu Inc (Les) St-Leonard Que $78,283, Oxford Frozen Foods Ltd Oxford NS $373,539, PWI Industries Inc Richelieu Que $56,857, Pacemaker Holdings Ltd St Albert Alta $73,016, Pamap Graphics Ltd Victoria BC $65,489, Papeterie Reed Ltee Scierie Leduc St-Emile Que $162,000, Papier Kingsey Falls Inc Kingsey-Falls Que $155,125, PCV Investments Ltd Dunrobin Ont $270,949, Performance Printing Ltd Smith Falls Ont $192,403, Petro-Sun International Inc Longueuil Que $264,674, Philips Information Systems Ltd Montreal Que $5,882,000, Picard Industries Inc St-Pierre de Montmagny Que $172,797, Pioneer Ready Mix Ltd Sydney NS $181,943, Placage de l'Estrie St-Louis de Blandford Que $55,971, Placages Roy Inc (Les) Tring-Jonction Que $95,308, Plandata Electronics Ltd Montreal Que $51,101, Plastibeton Inc Montreal Que $79,560, Plastique Amicron Inc Ste-Claire Que $216,686, Pluswood Mfg Ltd Atikokan Ont $158,425, Poisson Sale Gaspesien Ltee Grande-Riviere Que $51,396, Pollack Personnel Ottawa Ont $87,195, Poly-Flex Printers Ltd Winnipeg Man $53,026, Polyforme Quebec Inc Alma Que $120,667, Polymer International (NS) Ltd Truro NS $278,110, Polymos Inc Terrasse-Vaudreuil Que $110,388, Pope & Talbot Ltd Grand Forks BC $1,332,829, Portes Garaga 2000 Inc & Garaga Iso Inc St-Georges Que $228,822, Positron Inc Montreal Que $234,594, Poulies Maska Inc Ste-Claire Que $112,500, Power Motion Mfg London Ont $962,664, PPD Recherche Inc Waterville Que $456,235, PRA International Inc London Ont $57,049, Prairie Fibre Inc Tisdale Sask $82,754, Precision Photomask Inc St-Laurent Que $395,652, Premier West Peat Moss Ltd St Anne Man $59,979, Pressenk Instruments Inc St-Laurent Que $66,528, Prevost Car Inc Ste-Claire Que $921,857, Prime Mover Controls Inc Burnaby BC $66,859, Profilages Cresswell Inc Granby Que $136,609, Pro-Meubles Inc Granby Que $308,632, Process Technology Limited Oromocto NB $2,672,774, Produits Forestiers Saucier Ltee Champneuf Que $487,827, Produits Forestiers Maniwaki Inc Maniwaki Que $85,742, Produits Montjoie Inc Boucherville Que $142,735, Pulp and Paper Research Institute of Canada Pointe Claire Que $559,991, Pyradia Inc Longueuil Que $66,011, Pyrocel Inc Montreal Que $501,017, Quenor Inc & Kemanobel A B Magog Que $2,804,580, Quesnel Forest Products Richmond BC $339,552, Quinlan Brothers Ltd Bay de Verde Nfld $74,440, R B Stamping Inc Drummondville Que $86,735, RCA Ltd Ste-Anne-de-Bellevue Que $3,765,861, Recuperation St-Laurent Inc Boisbriand Que $180,722, Re-Doe Mold Co Ltd Windsor Ont $82,836, Red River Quality Seeds Ltd Altona Man $70,629, Reed Inc Toronto Ont $229,579, Rene Fibre de Verre Ltee St-Ephrem de Beauce Que $73,868, Repap International Inc Montreal Que $37,800,000, Ressorts Liberte Inc Montmagny Que $264,723, Rhone—Poulenc Pharma Inc Montreal Que $264,723, Richardson Foods Ltd St Marys Ont $84,017, Robin Hood Multifoods Inc Donovans Nfld $134,209, Rolls-Royce (Canada) Ltd Montreal Que $1,907,964, Ronalds Printing Atlantic Ltd Saint John NB $241,000, Rosaire Bedard Ltee St-Etienne Que $103,918, Rossborough Canada Ltee Baie-Comeau Que $66,523, Roto-SNA Inc Thetford Mines Que $219,716, Rotobec Inc Ste-Justine Que $638,868, Rousseau Metal Inc St-Jean-Port-Joli Que $602,287, Saint John Fundy Region Development Commission Inc Saint John NB $63,393, Salaisons Brochu Inc (Les) Saint-Henri-de-Levis Que $214,889, Salerno Sacs Transparents Ltee Chateauguay Que $118,790, Sanyo Canada Inc Montreal Que $177,560, Saskatoon Fresh Pack Potatoes Ltd Saskatoon Sask $111,262, Saturn Disq Inc St Laurent Que $174,696, Scana Industries Ltd Prince George BC $68,349, Scierie Fernand Rancourt Inc Lac Megantic Que $58,996, Scierie Lamontagne Inc St-Prime Que $105,469, Scierie Mitis Inc Matane Que $815,616, Scotia Marine Products (1983) Inc Scarborough Ont $140,625, Screen Print Display Ltd Winnipeg Man $52,814, Seagull Pewter and Silversmiths Ltd Pugwash NS $51,750, Securiplex Systems Inc Pointe-Claire Que $101,507, Serviplast Ltee Boucherville Que $107,568, Shamrock Industries Canada Ltd Norwich Ont $66,420, Shermag Inc Disraeli Que $543,022, Silicart Inc Montreal Que $112,735, Siltronics Ltd Kanata Ont $57,361, Simmons Group of Companies (The) Calgary Alta $175,157, Sitraco Inc St-Joseph-de-Beauce Que $132,035, Skiing Louise Ltd Calgary Alta $84,434, Slocan Forest Products Ltd Richmond BC $69,169, Smith & Nephew Inc Lachine Que $183,295, Snyder et Fils Inc Bedford Que $226,695, Societe Breck's (1983) International Inc Sherbrooke Que

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$50,488, Societe des Parfums Français (PFG) Lachine Que $106,468, Societe Zoologique de St-Felicien Inc St-Felicien Que $617,516, Sogevex (1984) Inc Pointe-Lebel Que $274,500, South River Veneer Inc North Bay Ont $247,500, Spectube Inc Chicoutimi Que $179,280, SR Telecom Inc St-Laurent Que $683,334, St Andrew Poultry Ltd Toronto Ont $161,100, St Stephen Foundry Ltd St Stephen NB $397,124, Stahlin Industries Ltd Dexter Michigan USA $491,159, Station Val d'Irene Inc Ste-Irene Que $71,994, STC Canada Inc Rexdale Ont $787,589, Stellar Moulding Inc Stellarton NS $88,762, Stora Forest Industries Ltd Port Hawkesbury NS $3,106,820, Superior Logging Ltd Springdale Nfld $188,352, Superior Sausage Company Ltd River Ryan NS $68,535, Surrette Battery Company Ltd Springhill NS $82,275, Systemes de Drainage Modernes Inc (Les) Les Cedres Que $69,813, Tamtac Technologies Inc South Porcupine Ont $70,470, TG Bright & Co Ltd Niagara Falls Ont $58,722, TP Downey & Sons Ltd Hillsborough NB $104,118, Techno-Moules PLC Inc St-Damien Que $78,632, Telesysteme National Ltee Ste-Foy Que $79,190, Tembec Inc Montreal Que $264,645, Temfor Inc Ville-Marie Que $191,790, Termaco Ltee St-Jean-sur-Richelieu Que $114,111, Terra Nova Shoes Ltd Harbour Grace Nfld $68,325, Tesam Consultants Inc Dorval Que $104,257, The Complax Corporation Cobourg Ont $269,780, Therrien Inc (JE/Normick Perron Inc) Amos Que $1,341,928, Thibault Inc St-Damien Que $119,898, Thomas & Betts Ltd Iberville Que $54,200, Thomas Equipment Ltd Centreville NB $158,539, Thomson Meats Ltd Melfort Sask $79,766, Threadfast Manufacturing Ltd North Vancouver BC $117,734, Tilly Manufacturer (1973) Ltd St-Jean-sur-Richelieu Que $100,576, Tisbek Vertical Ltee St-Georges Que $110,790, Tolko Industries Ltd Vernon BC $1,188,744, Torcan Chemical Ltd Aurora Ont $624,256, Trans-Canada Resources Ltd Calgary Alta $147,024, Trebor Canada (1977) Ltee Granby Que $479,616, Tri-Metal Fabricators Inc Delta BC $125,000, Tri-Steel Inc Montreal Que $251,670, Triangle Kitchen Ltd Dieppe NB $93,244, Tribec Metals Ltd St-Laurent Que $73,483, Trigon Technologies Toronto Ont $367,848, Triple M Great West Feeds Ltd Red Deer Alta $278,438, Triplex Engineering Co Ltd Pointe-Claire Que $120,925, Tye-Sil Corporation Ltd St-Leonard Que $432,243, UES Plastique & Metal Cie Ltee Montreal Que $306,591, Union Carbide Canada Ltd Toronto Ont $846,286, Uniroyal Goodrich Canada Inc North York Ont $3,810,740, Unites Prefabriquees St-Luc Ltee St-Luc Que $53,157, Unitron Industries Ltd Kitchener Ont $56,000, University of Western Ontario London Ont $1,405,883, Univision Industries Ltd Biggar Sask $66,107, Usine Produits Marins Fumes JYP Inc Les Mechins Que $137,740, Utlas International Canada Toronto Ont $80,617, Versatile Farm Equipment Company Winnipeg Man $132,492, Vertico Industries Inc Lachine Que $58,442, Vicon Inc Portage La Prairie Man $263,320, Vigneault & Freres Inc St-Ferdinand Que $55,902, Waferboard Assoc Don Mills Ont $72,910, Waferboard Corp Ltd Timmins Ont $73,178, Wanzl Manufacturing Inc Mississauga Ont $95,237, Watercraft Offshore Canada Ltd Richmond BC $118,528, WCI Manufacturing Ltd Mississauga Ont $530,666, Welding Institute of Canada Oakville Ont $216,817, Wesco Dairy & Poultry Corner Brook Nfld $200,133, West River Wood Products Limited West River NS $106,875, Western Foundry Company Ltd Wingham Ont $582,799, Westhead Industrial Systems Corp Rexdale Ont $102,241, Westinghouse Canada Inc Hamilton Ont $360,079, Weston Plastics Ltd Winnipeg Man $76,107, Wing's Foods of Alberta Ltd Edmonton Alta $86,612, Winpak Ltd Winnipeg Man $267,500, Wong Wing Foods Inc Montreal Que $81,870, World Comnet Inc Halifax NS $292,082.

Contributions under the Canadian Industrial Renewal Regulations $73,188,629—Aliments Monte-Carlo Inc (Les) Montreal Que $1,061,101, Ambertex Inc Beaconsfield Que $340,750, Amour Hosiery Mfg Inc Montreal Que $193,395, Another Tech Corporation Brampton Ont $119,040, Astra Sprinklers Ltd Sherbrooke Que $63,983, Avalon Hosiery Ltd Montreal Que $133,088, Ballin Inc & Saar Holdings Ltd Montreal Que $728,705, Barmish Inc Montreal Que $67,655, Barrday Inc Cambridge Ont $281,725, BASF Canada Ltd Cornwall Ont $154,758, Bata Industries Ltd Toronto Ont $516,190, Bauer Industries Ltd Waterloo Ont $150,000, Bay Mills Ltd Oakville Ont $1,912,373, Beckwith-Bemis Ltee Sherbrooke Que $183,422, Bertrand Croft Inc Chicoutimi Que $59,560, Beton Vibre Ltee Trois-Rivieres Que $125,100, Blondo Inc Loretteville Que $66,827, Bonneterie Zephyr Inc Montreal Que $109,021, Boutique Tricot Inc Montreal Que $174,569, Britex Ltd Bridgetown NS $151,214, Bulk-Lift Canada Ltd Hawkesbury Ont $350,310, Calko (Canada) Inc Montreal Que $78,877, Cambrai Clothing Co Ltd Scarborough Ont $262,119, Canada Hair Cloth Company Ltd St Catharines Ont $242,026, Canadelle Inc Montreal Que $703,187, Canadian Buttons Ltd Montreal Que $50,435, La Salle Que $99,712, Canadian General-Tower Ltd Cambridge Ont $2,060,187, Celanese Canada Ltd Carpets Division Montreal Que $595,460, Celfort Ltd Grande Ile Que $2,322,819, Cercueils Atlas Inc Victoriaville Que $149,062, Chateau Lingerie Manufacturing Inc Montreal Que $155,060, Chaussures Faber Inc Quebec Que $66,519, Chemise C Roy Inc St-Theophile Que $146,764, Christina Canada Inc Montreal Que $140,733, Chromolit Inc Toronto Ont $2,022,140, Cleyn & Tinker Inc Huntingdon Que $613,971, Combustion Engineering Canada Inc Sherbrooke Que $328,105, Consoltex Inc Montreal Que $852,200, Confection Troy Ltee Weedon Que $53,724, Cookshiretex Inc Cookshire Que $537,367, Coppley Noyes and Randall Ltd (The) Hamilton Ont $73,928, Cornwall Machine & Welding Ltd Cornwall Ont $73,782, Coronet Carpets Ltd Farnham Que $502,337, Creations Daisy Fresh Inc Quebec Que $83,930, Cuisine Ideale Inc Sherbrooke Que $110,421, Dales Inc Montreal Que $319,246, Diverbec Inc Drummondville Que $52,631, Dominion Tanners & Wickett & Craig Ltd Winnipeg Man $161,316, Dominion Textile Inc Montreal Que $2,076,359, Dorothea Knitting Mills Ltd Toronto Ont $237,633, Doubletex Inc & Seagate Investments Ltd Toronto Ont $323,861, Drospo Inc Megantic-Compton Que $53,925, Drummex Inc Drummondville Que $53,167, Ebenisterie Pelletier Inc Grand'Mere Que $56,010, Entreprises ETMW Ltee (Les) Sherbrooke Que $248,926, Entreprises Polyclar Inc (Les) Ville d'Anjou Que $119,588, Extrusion de l'Est Inc Drummondville Que $60,440, Feldcoma Knitting Mills Inc Ville d'Anjou Que $170,171, Fibres Armtex Inc Magog Que $106,852, Foresbec Inc Drummondville Que $113,460, Frank Heller et Co Ltee Acton Ont $58,184, Futurama Knitting Mills (1971) Ltd Toronto Ont $84,040, Genfoot Inc Montreal Que $95,578, Glendale Spinning Mills (1981) Ltd Hamilton Ont $443,113, Gordon Yarn Dyers Ltd Montreal Que $116,801, Grace Knitting (1982)Ltd Montreal Que $134,740, Grant Emblems Limited Toronto Ont $271,061, Graybec Ltee Shawinigan Que $73,000, Greb Footwear Mississauga Ont $752,507, Groupe Laperierre & Verreault Inc Trois-Rivieres Que $78,800, Guelph Elastic Hosiery Co Ltd Guelph Ont $86,699, Harding Carpets Ltd Brantford Ont $750,345, Harley Inc Montreal Que $424,679, Harvey Woods Ltd Woodstock Ont $447,491, Hector Caya (SEF) Notre-Dame-du-Bon-Conseil Que $73,936, Huntingdon Mills Ltd Huntingdon Que $418,542, I Miller Shirts Inc Montreal Que $214,045, Industries Dettson Inc (Les) Sherbrooke Que $565,200, Industries Keystone (1970) Ltee Montreal Que $71,566, Innopack Inc Hawkesbury Ont $455,894, Iroquois Chemicals Ltd Cornwall Ont $59,647, JG Field & Co Ltd Stratford Ont $81,867, JL de Ball Canada Inc Montreal Que $380,015, J Ostroff & Son Clothing Mfg Co Ltd Montreal Que $53,864, Jantzen Canada Inc Vancouver BC $128,411, Jeno Neuman & Fils Inc Ste-Therese Que $267,977, Jerome Houle & Fils Inc Drummondville Que $133,489, Jomac Inc Beebe Que

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$69,106, Karnuk Marble Industries Inc Cornwall Ont $220,055, Katescorp Inc Montreal Que $95,539, Kaufman Footwear Kitchener Ont $447,141, Kendall Canada Division CKR Inc Toronto Ont $721,607, Kohler Co Kohler Wisconsin USA $2,934,440, KRC Rolls (Canada) Inc Hawkesbury Ont $1,125,900, LP Royer Inc Lac Drolet Que $169,418, La Chemise JML Ltée Edmundston NB $61,975, Lady Sandra of Canada Ltd Montreal Que $57,742, Lamoureux & Fils Inc Magog Que $114,593, Lenox Incorporated Lawrenceville New Jersey USA $109,613, Les Bois JM Arbour Inc Shawinigan Que $54,881, Les Camions Inter-Estrie Inc Sherbrooke Que $116,000, Les Distributions Quimpex Ltee Drummondville Que $150,913, Les Emballages Cascades Inc Victoriaville Que $50,641, Les Fromages Princesse Inc Plessisville Que $55,933, Les Industries C-Mac Inc Sherbrooke Que $1,351,440, Les Industries ETSG Inc Sherbrooke Que $89,444, Les Industries Qualitech Inc Cap-de-la-Madeleine Que $138,573, Les Lainages Victor Ltee St-Victor Que $261,883, Les Modes Contempra Internationales Ltee St-Leonard Que $222,622, Les Papiers Peints Berkley Inc Sherbrooke Que $321,393, Les Pinceaux Universels Clic Inc Matane Que $74,393, Les Produits de Bois Valco Ltee St-Georges Que $594,000, Les Tissus Hafner du Canada Ltee Granby Que $711,186, Les Tricots Harris Inc & Fainer Knitting Inc Montreal Que $147,858, Les Vetements de Sport RGR Inc Beauce Que $147,858, Leslie Belle Ltd and Ellabee Modes Inc Montreal Que $81,062, L'Hotellier Montrichard Valleyfield Que $70,388, Lincoln Fabrics Limited St Catharines Ont $70,086, Lingerie C & G Inc Montreal Que $97,840, Lingerie Patricia (1981) Inc Montreal Que $53,403, Lowney Inc Sherbrooke Que $303,198, Lutfy Ltd/Ltee St-Laurent Que $188,899, M USA C Promotions Inc Valleyfield Que $791,772, Main Knitting Mills Inc/Tricots Main Inc Montreal Que $163,179, Majestic Industries (Canada) Ltd Montreal Que $113,711, Majorie Hamilton Ltd Vancouver BC $62,548, Martin Feed Mills Ltd Elmira Ont $521,691, Matador Convertisseurs Cie Ltee Montreal Que $188,763, McGregor Hosier Mills Toronto Ont $330,000, Mercury Knitting Mills Scarborough Ont $110,656, Metal Expert Inc Shawinigan Que $141,751, Mister Leonard Ltd Toronto Ont $340,236, Mode Enfantine Kiddo Ltee Montreal Que $76,183, Moise Cadorette Inc Grand'Mere Que $95,000, Mr Jax Fashions Inc Vancouver BC $110,686, Mustad International Group BV Zug Switzerland $63,961, MWG Apparel Corp Winnipeg Man $114,610, Nancy G Dress Corp Montreal Que $53,826, NEI Canada Ltee Montreal Que $223,979, Niagara Lockport Inc Trois-Rivières Que $674,526, Nieder Ltee Coaticook Que $106,163, Nova Scotia Textiles Ltd Windsor NS $73,463, Nutritherm Inc Sherbrooke Que $59,412, Omnitex (77) Ltd Montreal Que $55,772, Pace Setter Swim and Gym Wear Inc Winnipeg Man $215,624, Pantel Inc PM Mfg Ltd Montreal Que $193,803, Paris Star Knitting Mills Inc Montreal Que $62,378, Peerless Carpet Corporation Montreal Que $2,019,035, Pellon Chemotextiles Inc Cornwall Ont $277,341, Phil Carry Sportswear Ltd Toronto Ont $59,620, Produits Carsterntube (1985) Inc Drummondville Que $89,870, Produits Nautiques Altra Inc Princeville Que $180,000, Quality Elastics Ltd Montreal Que $99,219, Quositex Inc Ville d'Anjou Que $148,441, Rayonese Textile Inc St-Jerome Que $137,917, Reliable Hosiery Mfg Inc Montreal Que $81,749, Rentex Mills Inc Montreal Que $271,686, Riviera Slacks Inc Toronto Ont $70,140, Rol Manufacturing (Canada) Ltd Laval Que $641,807, Rosita Shoe (Cda) & Alexandria Footwear Montreal Que $220,096, Salaison Orford Inc Magog Que $93,000, San Remo Knitting Mills Inc Montreal Que $182,630, Satexil (1982) Inc Montreal Que $925,249, Servaas Rubber Canada Inc Cornwall Ont $159,874, Sheldon (HA) Inc Scarborough Ont $112,622, Silpit Industries Ltd Winnipeg Man $304,005, Sodisco Inc Victoriaville Que $51,578, Sol Heitner & Fils Inc Montreal Que $88,831, Souliers La Vallee Inc Beauce Que $486,256, Standard Knitting Ltd Winipeg Man $63,845, Stedfast Inc Red Deer Alta $59,732, Structure CQS Inc Trois-Rivieres Que $97,994, Structures Lamerain Inc Drummondville Que $128,600, Strudex Fibres Ltd Waterloo Ont $295,764, Sun Ice Ltd Calgary Alta $153,804, Tan Jay International Ltd Winnipeg Man $1,926,103, Technova Inc Drummondville Que $112,500, Tender Tootsies Ltd London Ont $302,799, Terra Nova Shoes Ltd Mississauga Ont $287,456, Tex Dye Industries (1980) Inc Montreal Que $61,249, Texel Inc St-Elzear Que $545,451, Textiles Dionne Inc Ste-Foy Que $247,172, Texturon Inc Montreal Que $142,500, The Cambridge Towel Corp Cambridge Ont $369,705, The Hood Company Inc Victoria Ont $84,191, Thona Inc Magog Que $471,335, Tie/Communications Canada Incorporated Markham Ont $1,407,482, Tiny Tots Knitting Mills Inc Brampton Ont $80,306, Torfeaco Industries Ltd Toronto Ont $139,816, Tri-Star Textiles Ltd Montreal Que $86,947, Tricot Richelieu Inc Sorel Que $79,483, Tricots Parktown Inc (Les) Montreal Que $221,998, Trois-Rivieres Remorqueurs Ltee Trois-Rivieres Que $200,000, Tuiles Duromer Canada Inc Magog Que $431,725, Union Felt Products (Ont) Ltd Downsview Ont $201,551, Unitcast Canada Inc Sherbrooke Que $79,509, Universal Knitting Ltd Toronto Ont $124,130, Vendair Drummond Ltee Drummondville Que $75,738, Venmar Inc Drummondville Que $100,227, Vic Design Inc Victoriaville Que $61,100, Vinaflex Canada Ltd Hamilton Ont $328,202, Vogue Brassiere Inc Willowdale Ont $133,098, Waferboard Corporation Ltd St-Georges-de-Champlain Que $639,246, Warnaco of Canada Ltd Boinick Division Montreal Que $92,064, Wescott Fashions Ltd Winnipeg Man $84,139, West Coast Woollen Mills Ltd Vancouver BC $64,504, Westcan Electrical Manufacturing Inc Brandford Ont $267,629, Western Garment Manufacturing Ltd Winnipeg Man $282,091, Wings Neckwear Ltd Toronto Ont $98,230, 141056 Assoc Canada Inc Montreal Que $136,521, 2416-5391 Quebec Inc Drummondville Que $368,786.

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil sales arising from that capability $189,206,724

Airborne Gear & Machine Ltd Montreal Que $252,589, Alta Precision Inc St-Leonard Que $179,679, Applied Physics Specialties Ltd Don Mills Ont $69,457, Atelier d'Usinage Arell Ltee Montreal Que $94,999, Atelier d'Usinage B & D Ltee St-Hubert Que $124,139, ATS Automated Tooling Systems Inc Kitchener Ont $208,236, Bell Helicopter Textron Laval Que $16,633,791, Bendix Avelex Inc St-Laurent Que $832,603, Boeing of Canada Ltd Downsview Ont $1,343,612, Bolriet Technologies Carleton Place Ont $216,240, Bombardier Inc Valcourt Que $1,330,486, Bristol Aerospace Ltd Winnipeg Man $328,057, CAE Electronics Ltd St-Laurent Que $2,258,519, Calmos Systems Inc Kanata Ont $318,950, Canada Forgings Inc Welland Ont $55,274, Canadair Ltd Montreal Que $12,132,285, Canadian Marconi Company Montreal Que $7,893,490, Chicopee Manufacturing Ltd Kitchener Ont $2,088,239, CNC Precision Machining Corp Vancouver BC $65,900, Cominco Ltd Trail BC $220,911, Computing Devices Co Div Control Data Ottawa Ont $848,611, Corp d'Usinage Metro Montreal Que $802,144, Cyclone Manufacturing Inc Mississauga Ont $62,565, Designed Precision Castings Brampton Ont $98,723, Diemaster Tool Inc Mississauga Ont $440,204, Dipix Systems Ltd Nepean Ont $562,913, Donlee Manufacturing Industries Ltd Toronto Ont $405,026, Dowty Equipment of Canada Ltd Ajax Ont $1,160,457, EBCO Industries Ltd Richmond BC $2,275,396, Ernst Leitz Canada Limited Midland Ont $848,990, EXCO Eng Div of Technologies Ltd Markham Ont $600,691, Fag Bearings Ltd Stratford Ont $75,132, Fathom Oceanology Ltd Mississauga Ont $250,740, Firan Corp Scarborough Ont $89,143, Garrett Manufacturing Ltd Rexdale Ont $1,990,623, General Kinetics Engineering Corp Bramalea Ont

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$646,932, Gruhle Mfg Ltd Kitchener Ont $209,500, Helix Circuits Inc Montreal Que $97,167, Toronto Ont $321,820, Hermes Electronics Ltd Dartmouth NS $1,904,965, Heroux Inc Longueuil Que $1,357,410, International Submarine Engineering Ltd Port Moody BC $256,129, ITT Industries of Canada Ltd Whitby Ont $143,552, Leesta Industries Ltd St-Laurent Que $80,788, Leigh Instruments Ltd Don Mills Ont $446,661, Carleton Place Ont $869,678, Levy-Russell Ltd Toronto Ont $70,696, Liburdi Engineering Ltd Hamilton Ont $138,028, Linamar Machine Ltd Ariss Ont $1,827,058, Litton Systems Canada Ltd Rexdale Ont $8,241,295, MEL Defence Systems Ltd Stittsville Ont $144,442, MIL Vickers Inc Montreal Que $51,384, MacDonald Dettwiler & Associates Ltd Richmond BC $7,191,318, Matrox Electronic Systems Ltd Dorval Que $249,598, MBB Helicopter Canada Ltd Fort Erie Ont $3,411,027, Menasco Aerospace Ltd Oakville Ont $780,793, Microtel Pacific Research Ltd Burnaby BC $50,000, Myrias Research Corp Edmonton Alta $1,365,221, Optotek Ltd Kanata Ont $266,237, Patenaude Industries Inc Montreal Que $51,593, Pratt & Whitney Canada Longueuil Que $70,023,792, Pulsar Circuits Div of Jannock Ltd Pointe-Claire Que $50,895, Reil Industrial Enterprises Ltd Mississauga Ont $58,150, Rohde & Schwarz Canada Inc Nepean Ont $368,645, Sciex Division of MDS Health Group Ltd Toronto Ont $548,833, Scintrex Ltd Concord Ont $142,957, Shellcast Foundries Inc Montreal Que $118,054, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $6,234,972, Technimeca Ltee St-Laurent Que $448,326, Telemus Electronic Systems Inc Nepean Ont $82,309, Teutech Industries Inc Guelph Ont $53,942, The de Havilland Aircraft Company of Canada Downsview Ont $19,626,216, UDT Industries Inc Montreal Que $328,296, Ulstein Maritime Ltd Vancouver BC $74,688, Unisys Defence Products (Sperry) Winnipeg Man $857,636, Vac Developments Ltd Rexdale Ont $170,608, Vestshell Inc Montreal Que $108,840, WR Davis Engineering Ltd Ottawa Ont $91,363, Wellington Machine Co Ltd Guelph Ont $135,630, 442711 Ontario Ltd Toronto Ont $500,950.

Contribution to Canadair Ltd Montreal Que $2,295,984

Contributions under the Industry and Labour Adjustment Program $3,986,540—Diffracto Ltd Windsor Ont $128,500, Epton Industries Inc Kitchener Ont $481,532, Gaelic Tech Inc Markham Ont $96,683, Hayes-Dana Inc Thorold Ont $371,060, MacMillan Bloedel Ltd Port Alberni BC $433,333, Pebra Inc Kitchener Ont $80,152, Rio Algom Ltd Atlas Specialty Steel Tracy Que $179,786, Valiant Machine & Tool Inc Windsor Ont $259,485, Waterloo Metal Stampings Ltd Kitchener Ont $411,925, Waterville Cellular Products Ltd St-Jerome Que $887,233, WCI Manufacturing Ltd Mississauga Ont $290,354.

Contributions under the Native Economic Development Program $42,734,904—ACR Systems Inc Surrey BC $142,331, All Nations Trust Company Kamloops BC $100,000, Artic Co-Operative Ltd Winnipeg Man $150,000, Ashcroft Band Development Corp Ashcroft BC $265,000, Assoc of Reserves for Improving Social Economics Lambeth Ont $775,650, Bay St George Indian Economic Development Corp Port au Port Nfld $61,290, Bella Bella Bowling Lanes Port Hardy BC $87,174, Big Sand Lake Lodge Ltd Winnipeg Man $592,441, Blanche MacDonald Inc Vancouver BC $81,022, Canadian Council for Native Business Toronto Ont $100,000, CGLS Holdings Coquitlam BC $318,769, Chief Dan George Memorial Foundation Vancouver BC $125,862, Conseil Attikamek-Montagnais Inc Village des Hurons Que $147,505, FDB Holding Corp Meadow Lake Sask $222,296, Gillam Cleaning Centre Inc Gillam Man $396,000, Herman Edward Styres Ohsweken Ont $153,500, Hilltop Construction Ltd Cambridge NS $80,548, Ilagiiktut Ltd Eskimo Point NWT $375,000, Indian Agricultural Program of Ontario Lambeth Ont $1,556,670, Inuit Communications Systems Ltd Ottawa Ont $55,820, Iskut Indian Band Iskut BC $169,929, Jean Rock Simon Laval Que $146,300, Kaska Dena Council Watson Lake YT $92,814, Keewatin Tribal Council Thompson Man $131,091, Ki-Wi-Ci-Ti-Min Development Group Inc Ashern Man $83,971, Kitasoo Band Store Ltd Vancouver BC $248,353, Labrador Inuit Development Corp Goose Bay Labrador $1,102,356, Libau Trading Post Inc Winnipeg Man $257,450, Manitoba Indian Agriculture Program Winnipeg Man $1,975,000, Marcel Sidui Village des Hurons Que $121,870, Mermaid Oyster Producers Ltd Powell River BC $192,250, Metis Economic Development Foundation Regina Sask $1,200,000, Mikmakik Development Corp Truro NS $68,602, Montreal Lake Development Corp Montreal Lake Sask $77,331, Moricetown Indian Band Moricetown BC $158,200, Naskapi Band Council Montreal Que $115,135, Native Business Summit Foundation of Canada Toronto Ont $396,000, Native Council of Canada Ottawa Ont $73,000, Nishnawbe-Aski Development Fund Toronto Ont $3,025,550, Nisto Development Authority Inc The Pas Man $102,690, Northwest Hospitality Ltd Sault Ste Marie Ont $240,249, Nunasi Corp Ottawa Ont $113,990, NWT Cooperative Business Development Fund Yellowknife NWT $4,759,776, Ontario Metis & Non-Status Indian Assoc Sault Ste Marie Ont $335,607, Ookpik Air Ltd Kuujjuak Que $61,000, Ozhushk-Onegaming Corp Kenora Ont $154,077, PADC Transportation Ltd Prince Albert Sask $123,593, Parc du Rocher Fendu (Le) Hull Que $264,439, Paul Kenneth Francis Castle Bay NS $100,000, Peigancraft Ltd Brocket Alta $150,000, PGN Reproductions Ltd Saskatoon Sask $75,000, Prince Albert Development Corp Prince Albert Sask $83,870, Pukatawagan Development Corp Winnipeg Man $382,210, Richland Planer Mill Inc Vernon BC $90,250, Kewayosh Wallaceburg Ont $77,692, Saskatchewan Indian Arts/Crafts Corp Regina Sask $50,000, Saskatchewan Indian Equity Foundation Regina Sask $1,300,000, Saskatchewan Indian Loan Company Ltd Regina Sask $1,300,000, Saskatchewan Native Economic Development Regina Sask $2,039,860, SDC Development Corp Saskatoon Sask $101,266, Settlement Investment Corporation Edmonton Alta $1,575,000, Shawny Express Ltd Winnipeg Man $153,000, Shekoncike Inc Winnipeg Man $966,551, Southeast Resource Development Council Inc Winnipeg Man $77,000, Sumas Clay Products Ltd Abbotsford BC $254,200, Taltan Nation Development Corp Terrace BC $97,951, Tanizul Timber Ltd Fort St James BC $730,596, Triple T Enterprises 1986 Ltd Regina Sask $642,213, Ulnooweg Development Group Inc Eskasoni NS $1,342,743, Wabanaki Enterprise Inc Fredericton NB $358,310, Waskaganish Enterprise Development Corp Montreal Que $108,000, Yukon Indian Arts & Crafts Co-Operative Whitehorse YT $1,759,850, 359030 Alberta Ltd Calgary Alta $3,000,000, 653121 Ontario Inc Toronto Ont $999,000, 72902 Manitoba Ltd Winnipeg Man $300,000, 74018 Manitoba Ltd Thompson Man $131,091, 74713 Manitoba Ltd Winnipeg Man $998,559.

Contributions under the Western Transportation Industrial Development Program $6,749,307—AGRA Industries Ltd Saskatoon Sask $220,698, Carlea Alfalfa Processors Aylsham Sask $70,546, City Bread Co Ltd Winnipeg Man $111,136, Custom Agriculture Services Inc Saskatoon Sask $52,883, Datacopi Inc Regina Sask $124,373, Develcon Electronics Ltd Saskatoon Sask $865,857, Edmonton Potato Growers (1971) Ltd Edmonton Alta $101,250, Gus Bader & Son Agri Products Inc Moose Jaw Sask $119,783, Heli-Fab Ltd Winnipeg Man $86,693, Industrial Machine & Mfg Ltd Saskatoon Sask $67,314, Inspira Systems Ltd Edmonton Alta $89,844, Lawtek Computer Systems Inc Saskatoon Sask $73,726, Mercury Graphics Corporation Saskatoon Sask $131,305, Permatrack Systems Inc Vancouver BC $68,384, Prairie Malt Ltd Biggar Sask $65,909, Saskatoon Oilfield Man Ltd Partnership Saskatoon Sask $83,285, SED Systems Inc Saskatoon Sask $1,607,662, Springhill Farms Limited Neepawa Man $973,125,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Standard Tube Can Ltd Winnipeg Man $80,325, Sullivan Strong Scott Ltd Winnipeg Man $88,704, Sunland Industries Co Ltd Edmonton Alta $95,588, Town and Country Meats (1986) Ltd Estevan Sask $52,905, Univision Industries Ltd Biggar Sask $103,199.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry $13,806,658—Allied Shipbuilders Ltd Vancouver BC $1,608,500, Canadian Shipbuilding & Engineering Ltd Collingwood Ont $389,169, Marine Atlantic Moncton NB $1,693,741, Marystown Shipyard Ltd Marystown Nfld $208,310, Port Weller Dry Docks St Catharines Ont $111,772, Saint John Shipbuilding Ltd Saint John NB $4,292,741, Versatile Davie Inc Levis Que $1,473,008, Versatile Pacific Shipyard Inc Vancouver BC $3,896,684.

Contributions under the Special Recovery Capital Projects Program $4,149,726—Community Improvement Corp Fredericton NB $2,759,528, District of Tofino Tofino BC $79,677, Pulp and Paper Research Institute of Canada Pointe-Claire Que $1 269,797.

Contributions under the Agricultural and Rural Development Act—Special ARDA $18,908,957—Alexandria Indian Band Quesnel BC $128,709, Alkali Lake Indian Band Alkali Lake BC $55,151, Arctic Fishing Lodges and Outfitters Yellowknife NWT $61,637, Assu (Brian) Campbell River BC $52,000, BC Aboriginal Peoples Fisheries Commission Vancouver BC $168,531, Beluga Transportation Equipment Purchase Inuvik NWT $68,250, Black Tower Pizza Restaurant Beausejour Man $67,791, Canadian Executive Services Overseas Vancouver BC $57,833, Canadian Pickles Corporation Stony Mountain Man $52,000, Canoe Creek Indian Band Dog Creek BC $155,200, Cardeager Ford Mercury Sales Ltd Roblin Man $110,977, Chickite Ken Quathiaski Cove BC $55,200, Chief Dan George Memorial Society Vancouver BC $140,969, Crosley (Willis Arthur) Delta BC $52,000, Corporation of the Village of Lillooet Lillooet BC $250,000, Dakota Manufacturing Ltd Portage La Prairie Man $82,101, Dan-Way Transportation Ltd Winnipeg Man $50,823, Debbie's Confectionary Ltd Prince Albert Sask $56,950, Dena Ku Company Ltd Whitehorse YT $50,000, Denendeh Development Corp Yellowknife NWT $66,651, Dick (Ralph) Campbell River BC $55,161, Dwyer's Store Wabowden Man $60,701, Elliott (Robert Edmund) Ladysmith BC $60,000, Enokhok Development Corp Cambridge Bay NWT $96,357, Eskimo Point Lumber/Airport Services Ltd Eskimo Point NWT $54,200, Everett's Truck Stop Ltd Meadow Lake Sask $84,786, Federation of Saskatchewan Indians Saskatoon Sask $57,542, Fisher River Personal Care Koostatak Man $176,605, Fort Norman Contracting (1986) Ltd Fort Norman NWT $125,000, Fort Norman Metis Enterprises Ltd Fort Norman NWT $57,075, Fort Smith HTA Fort Smith NWT $147,650, Freida Loutit Hay River NWT $53,200, Gilbert T Quock Whitehorse YT $70,500, Gitwangak Band Council Kitwanga BC $460,745, God's Country Lodge Ltd God's River Man $75,455, Government of the Northwest Territories Yellowknife NWT $1,622,630, Hartley Bay Band Whistler BC $194,598, Hasquiaht Indian Band Tofino BC $58,873, Holman Eskimo Co-Operative Holman Island NWT $71,620, Huntinghawk Enterprises Erickson Man $92,950, Ikahauk Co-operative Ltd Sachs Harbour NWT $132,999, Island Equipment Ltd Pangirtung NWT $125,000, Kingo-Ans Sporting Goods Thompson Man $67,180, Kitsaki Development Corp La Ronge Sask $55,133, Klein Margaret and Eugene Pelican Narrows Sask $56,835, Kossack's Allied Hardware Ltd Teulon Man $109,049, Lafreniere Logging Winnipegosis Man $68,172, Lake Manitoba Narrows Lodge Oakview Man $52,703, Liard Logging Corp Watson Lake YT $65,824, Loon Air Ltd Fort Smith NWT $100,918, Manton Building Supplies (1986) Ltd Fort Smith NWT $225,000, Minister of Finance of Manitoba Winnipeg Man $727,466, Montreal Lake Band Enterprises Ltd Montreal Lake Sask $58,643, Mowat Sales Ltd Norway House Man $78,054, Muskego Air Ltd Norway House Man $87,220, Nemiah Valley Indian Band Nemiah Valley BC $124,580, North Thompson Feed Lots Ltd Kamloops BC $59,000, Northern Breed Log Builders Fort Resolution NWT $67,030, Nunasi Corp Ottawa Ont $85,137, Parland Sleds & Wheels Dauphin Man $109,059, Pashe Transport Inc (TBI) Portage la Prairie Man $68,110, Paul Brothers Welding Ltd Yellowknife NWT $65,000, Polar Oils Ltd La Loche Sask $72,018, Province of Saskatchewan Regina Sask $291,311, Quillik Investment Corp Frobisher Bay NWT $126,950, Sandy Lake Band Shell Lake Sask $68,341, Shild Ranch & Riding Stables Shild Man $61,111, Shirley's Restaurant Flin Flon Man $74,420, Stony Rapids Indian Band Black Lake Sask $116,450, Stuart Trembleur Band Youth Org Fort St James BC $119,556, Tahltan Band Council Telegraph Creek BC $60,524, Tahltan Tribal Council Telegraph Creek BC $79,052, Target North Services Ltd Fort Smith NWT $55,000, Tena Marketing Ltd Whitehorse YT $55,000, Tooma & Leonard Netser Coral Harbour NWT $51,500 Toosey Indian Band Kitwanga BC $177,593, Tugalik Ltd Eskimo Point NWT $64,188, Tununiq Properties Ltd Pond Inlet NWT $90,000, Turjormivik Hotel Igloolik NWT $72,500, Two Nation Society Inc North Battleford Sask $60,424, V & L Doke Holdings Ltd North Battleford Sask $72,880, Western Indian Agricultural Corp Ltd Vancouver BC $66,164, White Bear Lake Development Carlyle Sask $65,414, Williams Lake Indian Band Williams Lake BC $84,936, Wilson (Barbara J) Masset BC $51,383, Winder's Moving (1986) Ltd North Battleford Sask $82,394, Yukon Territorial Government Whitehorse YT $207,259, 129888 Canada Inc Inuvik NWT $180,000, 821423 NWT Holdings Norman Wells NWT $59,000, 861969 NWT Ltd Yellowknife NWT $59,000.

Contributions to Tourism Development $3,411,281—Auberge du Parc Paspebiac Que $75,371, Centre Naturanimo Vallee Matapedia Inc St-Cleophas Que $105,419, Chateau de Reves (RDL) Inc Riviere-du-Loup Que $197,953, Check Inns Ltd Halifax NS $117,898, Comité des Loisirs de St-Hubert Inc St-Hubert Que $74,633, Conference Board of Canada Ottawa Ont $200,000, Gestion GAM Inc Amqui Que $52,511, Les Entreprises Jocnel Ltee Matane Que $103,360, Metro Toronto Visitors & Convention Assoc Toronto Ont $250,000, Motel Fraser Inc Pabas Mills Que $53,973, Motel Levesque Inc Riviere-du-Loup Que $145,053, Parc du Mont-Comi Inc St-Donat-de-Rimouski Que $505,300, Station Val d'Irene Inc Ste-Irenee Que $541,014, Winnipeg Image Now Incorporated Winnipeg Man $149,000, World Tourism Organization Madrid Spain $138,948.

Contribution to the Barrie Relief Fund $299,498—John A Cockburn Barrie Ont $53,358, Tews Investments Ltd Barrie Ont $71,607, Weston Bakeries Barrie Ont $75,000.

Contributions to Opportunities Canada $220,000—Canadian Marketing Group Ltd Mississauga Ont $220,000.

Contributions to TIEM Canada $2,796,954—The Innovation & Entrepreneur Management Corp Mississauga Ont $2,796,954.

Contributions to Petromont Inc $19,211,264— Petromont Inc Montreal Que $19,211,264.

Contribution to Canadian National Railway Company $1,988,151—Canadian National Railways Company Montreal Que $1,988,151.

Contributions under the Services Industries Program $779,246—Institute for Research on Public Policy Victoria BC $299,679, The Fraser Institute Vancouver BC $479,567.

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Contribution to Corporation Rendez-Vous'87 $1,170,000—Corporation Rendez-Vous '87 Quebec Que $1,170,000.

Contribution to Air Bras D'Or $2,036,632—Air Bras D'Or Ltd Sydney NS $2,036,632.

Contribution to Atlantic Provinces Economic Council $126,300—Atlantic Provinces Economic Council Halifax NS $125,000.

Contribution to Newfoundland and Labrador Development Corporation $180,000—Newfoundland and Labrador Development Corporation St John's Nfld $180,000.

Contributions under the Think Canadian Program $491,890—Canadian Advanced Technology Assoc Ottawa Ont $93,313, Canadian Assoc of Data & Professional Service Organizations Toronto Ont $79,174, Canadian Manufacturers Assoc Toronto Ont $80,000, CCFM Promotions Inc Ottawa Ont $59,321.

Contributions under the Technology Outreach Program $6,616,263—Alberta Laser Applied Science & Engineering Research Institute Edmonton Alta $369,424, Applied Microelectronics Halifax NS $200,000, Atlantic Coal Institute Sydney NS $350,000, Atlantic Institute of Biotechnology Halifax NS $665,188, BC Microelectronics Society Burnaby BC $100,000, CADMI Microelectronics Inc Fredericton NB $100,000, Canadian Centre for Advanced Instrumentation Saskatoon Sask $200,000, Canadian Industrial Innovation Centre Waterloo Ont $1,000,000, Canadian Institute of Fisheries Technology Halifax NS $200,000, Canadian Plastics Institute Don Mills Ont $200,000, Centre for Frontier Engineering Research Edmonton Alta $200,000, Centre Innovation Industrielle Montreal Que $1,043,128, Conseil de l'Industrie de l'Hydrogene Montreal Que $149,736, Industrial Applications Microelectronics Winnipeg Man $100,000, NB Research and Productivity Council Fredericton NB $402,455, Ontario Centre for Advanced Manufacturing Rexdale Ont $78,795, Saskatchewan Research Council Saskatoon Sask $475,000, University of Toronto Toronto Ont $200,000, Waterloo Centre for Process Development Waterloo Ont $337,892.

Contributions under the Technology Opportunities in Europe Program $22,891

Payments of General Development Agreements $146,858,218—AJ Holleman Engineering Ltd St John's Nfld $145,831, Abitibi-Price Inc Grand Falls Nfld $1,452,098, Acadian Seaplants Ltd Dartmouth NS $215,189, Acanada Wild Rice Company The Pas Man $73,936, Advanced Education and Manpower La Ronge Sask $75,000, Agriborealis Ltd Yellowknife NWT $114,092, Almicro Electronics Inc Winnipeg Man $54,050, Anchor Inn Motel (1984) Ltd Twillingate Nfld $56,204, Art Fong Holdings Ltd Carbonear Nfld $78,214, Atlantic Microbiology Ltd Saint John NB $424,276, Auberge Mont-Gabriel Inc Mont-Rolland Que $374,645, Big Valley Developments Inc Regina Sask $77,819, Bombardier Inc Montreal Que $1,616,130, Brooke Ocean Technology Ltd Halifax NS $105,557, Buckingham's Machinery Fabricating Work St John's Nfld $53,395, CMP/Barnard Associates Toronto Ont $160,657, Canada Mortgage and Housing Corp Winnipeg Man $1,190,954, Cartel Electronics Inc Moose Jaw Sask $50,000, Cascades Inc East Angus Que $466,760, Jonquiere Que $188,144, Kingsey-Falls Que $199,765, Centre de Ski et Developpement Mont St-Sauveur St-Sauveur-des-Monts Que $655,248, CF Environmental Systems Ltd Halifax NS $100,000, City of Winnipeg Winnipeg Man $1,042,052, Club du Tremblant (1985) Inc Mont Tremblant Que $113,850, Community Improvement Corp Fredericton NB $4,589,622, Compagnie de Papier QNS Ltee (La) Baie Comeau Que $228,196, Compagnie James Maclaren Ltee (La) Buckingham Que $1,230,031, Consolidated-Bathurst Inc Montreal Que $1,196,234, Corner Brook Pulp & Paper Ltd Corner Brook Nfld $10,835,643, Cortech Systems Ltd Saskatoon Sask $466,352, Cross Lake Indian Band Cross Lake Man $50,985, Crown Forest Industries Ltd Vancouver BC $2,220,259, Deerhurst Resorts Ltd Huntsville Ont $637,799, Department of Culture Recreation and Youth St John's Nfld $70,227, Department of Development & Tourism St John's Nfld $2,439,397, Detroit Diesel Allison Indianapolis Ind USA $147,000, Dominion Diving Limited Dartmouth NS $138,996, Domtar Inc Montreal Que $8,551,191, Donohue Inc Quebec Que $1,126,897, EB Eddy Forest Products Ltd Ottawa Ont $681,206, EDA Secretariat Administration Yellowknife NWT $95,655, Entreprises de Stoneham Inc (Les) Stoneham Que $433,055, Fishery Products International Ltd Burin Nfld $2,896,846, Flying Dust Band Meadow Lake Sask $86,913, Focal Marine Ltd Bedford NS $340,160, Gateway Assoc for Transportation & Employment Port aux Basques Nfld $59,192, Government of the Northwest Territories Yellowknife NWT $1,615,287, Grand Prix Labatt du Canada (Le) Montreal Que $75,000, Grove Telecommunications Ltd St John's Nfld $174,116, Helgi Einarsson Gypsumville Man $107,430, Himont Canada Inc Mississauga Ont $2,255,043, Horseshoe Valley Resort Barrie Ont $445,481, Hospitality Newfoundland and Labrador St John's Nfld $95,316, Hotel Gander Ltd Gander Nfld $180,000, Innovative Research Inc Regina Sask $92,605, Instant Foods Inc Winnipeg Man $245,625, Interscience Industries Group Ltd Regina Sask $200,000, J Kneeland Montreal Que $328,164, James Paul August Winnipeg Man $85,800, Ki-Wi-Ci-Ti-Min Development Group Inc Ashern Man $60,479, Kikinak Friendship Centre La Ronge Sask $158,714, Kitsaki Development Corp La Ronge Sask $83,914, KWV Lodges Ltd Whitehorse YT $125,000, La Compagnie Price Ltee Quebec Que $62,634, La Ronge Region Community College La Ronge Sask $65,017, Ma-Mow-We-Tak Friendship Centre Inc Thompson Man $72,401, MacDonald Dettwiler & Associates Ltd Richmond BC $704,359, Maclaren Plansearch Ltd Halifax NS $90,861, Manitoba Keewatinowi Okimakanak Inc Thompson Man $57,330, Manitoba Registered Trappers Assoc Grand Rapids Man $50,720, Manucab Ltd Toronto Ont $918,309, Martec Ltd Halifax NS $52,160, Marystown Shipyard Ltd Marystown Nfld $375,675, Matheson Island Community Council Matheson Island Man $65,000 Meewasin Valley Authority Saskatoon Sask $85,756, Melville Shipping Ltd Ottawa Ont $630,452, Metik Enterprises Ltd Berens River Man $93,348, Metocean Data Systems Limited Dartmouth NS $51,536, Mid-North Development Corp Cross Lake Man $303,847, Mill River Fun Park Ltd Alberton PEI $74,935, Moncton Developmenmt Initiatives Board Moncton NB $200,000, Mont Blanc Ski Resort Mont Blanc Que $316,315, National Petroleum & Marine Cons Ltd St John's Nfld $303,003, Newfoundland Ocean Industries Ltd St John's Nfld $56,009, NL Chem Canada Inc Montreal Que $2,700,000, Nordco Ltd St John's Nfld $130,429, Norsk Hydro AS Montreal Que $250,000, North East Community College Creighton Sask $59,586, North End Women's Centre Winnipeg Man $73,391, Northeast Economic Development Assoc Sandy Bay Sask $61,023, Northern Assoc of Community Councils Winnipeg Man $146,433, Northern Lights Lodge Ltd Flin Flon Man $52,858, Northern Metis Investments Inc Thompson Man $54,365, Northern Saskatchewan Outfitters Assoc Prince Albert Sask $131,609, Northland Processors Inc Saskatoon Sask $380,333, Norway House Indian Band Norway House Man $60,272, Norway House Logging & Milling Ltd Norway House Man $170,233, Orion Electronics Ltd Church Point NS $92,030, Papiers Perkins Ltee (Les) Candiac Que $256,551, Percy and Irene Okimow God's River Man $76,620, Physical Distribution Advisory Service Moncton NB $400,000, Points North Freight Forwarding Inc La Ronge Sask $72,384, Province of: Alberta Edmonton Alta $2,873,253, British Columbia Victoria BC $2,919,244, Manitoba Winnipeg Man $10,543,037, Newfoundland St John's Nfld

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$6,139,321, Nova Scotia Halifax NS $18,519,399, Ontario Toronto Ont $457,236, Prince Edward Island Charlottetown PEI $4,975,716, Saskatchewan Regina Sask $361,592, Pukatawagan Development Corp Pukatawagan Man $91,000, Quantified Signal Imaging Inc Toronto Ont $51,498, Rainbow Valley Ltd Kensington PEI $72,951, Reed Inc Quebec Que $226,857, Regina Centre Hotel Ltd Partnership Vancouver BC $256,012, Regina Convention & Visitors Bureau Regina Sask $97,811, Rolland Inc Montreal Que $74,040, Saskatchewan Indian Agriculture Program Regina Sask $51,899, Saskatchewan Indian Community College Saskatoon Sask $65,295, Saskatchewan wild Rice Council Inc La Ronge Sask $230,289, Saskatoon Visitor & Convention Bureau Saskatoon Sask $93,257, Sci-Tec Instruments Inc Saskatoon Sask $174,480, Scientific Instrumentation Ltd Saskatoon Sask $90,000, Seakem Oceanography Ltd Bedford NS $86,087, Seastar Instruments Ltd Bedford NS $205,133, Secretariat aux Affaires Intergouvernementales Quebec Que $7,021,220, Seimac Ltd Bedford NS $104,557, Soucy Inc (FF) Riviere-du-Loup Que $786,016, St Lawrence Fluorspar Limited St Lawrence Nfld $3,111,796, St Anne-Nackawic Pulp & Paper Co Ltd Nackawic NB $245,579, Station de Ski Bromont Inc Bromont Que $566,470, Stewart J Clatworthy Winnipeg Man $176,257, Survival Systems Ltd Dartmouth NS $61,435, Systems Engineering Ltd St John's Nfld $164,591, Tembec Inc Temiscaming Que $301,606, The Corporation of the Town of Pasadena Pasadena Nfld $93,000, Town of La Ronge La Ronge Sask $87,079, Travel Industry Assoc NWT Yellowknife NWT $157,500, Trinity Loop Enterprises Ltd Trinity Bay Nfld $78,429, Waterhen Wood Bison Ranches Ltd Skonan Man $158,389, West Side Community College Beauval Sask $437,724, Western Glove Works Ltd Winnipeg Man $1,140,000, Willann Investments Ltd Collingwood Ont $1,240,694, Winnipeg Core Area Initiative Winnipeg Man $794,864, Wooley Dale & Dingwall In Trust Toronto Ont $477,405, Yukon Territorial Government Whitehorse YT $733,905, 96692 Canada Ltd Bromont Que $222,300.

Payment of losses under the Small Businesses Loans Act $37,060,173—Bank LEUMI Le Israel (Canada) for 137101 Canada Inc Montreal Que $64,135, Bank of British Columbia for Mount Arrowsmith Soils Ltd Richmond BC $99,031, Bank of Montreal for 115695 Canada Ltd Montreal Que $79,408, 123960 Canada Inc St-Laurent Que $54,710, 131861 Canada Inc Laval Que $97,826, 273545 Alberta Ltd Edmonton Alta $75,786, 91074 Canada Ltd Montreal Que $71,345, Accommodation Rejean Inc Quebec Que $79,934, Astral Food Products Inc Toronto Ont $71,420, Bar 226 (1983) Inc Amqui Que $104,507, Brownies Fried Chicken Lethbridge Alta $60,951, Candentina Investments Ltd Saskatoon Sask $59,497, CFH Donuts Inc Montreal Que $73,325, Credit Rectrac Inc Sept-Iles Que $56,294, Dan-Am Investment & Management Ltd Vancouver BC $101,186, Dick's Paving Ltd Victoria BC $100,502, Dixon Valley Developments Ltd Kamloops BC $62,821, Enfoprise Inc St-Laurent Que $56,662, Epicerie Super Service Inc Thetford Mines Que $53,309, Estevan Air Services Ltd Estevan Sask $54,945, Felortech Internationale Ltd Quebec Que $104,548, Fleuriste Quatre Saisons Inc Quebec Que $56,089, Fruits à Tout Enrg Ste-Foy Que $74,251, GCL Trucking Merritt BC $59,773, Georges & Marion Ritchie/Lakeside Motel Nelson BC $108,980, Gestion Informatique Manic (GIM) Inc Baie Comeau Que $58,703, Gorge Food Services Ltd Victoria BC $52,582, Gray Formby At The Wharf Ltd Vancouver BC $84,590, Hicks Dennis Langley BC $63,766, Hofbrauhaus Holdings Ltd Edmonton Alta $73,057, Holt Enterprises Ltd Regina Sask $75,875, Linda Dufours T/A Robins Donuts Regina Sask $62,622, MacLay Holdings (Abbotsford) Ltd Abbotsford BC $98,464, Magnetic Reclaimers Ltd Toronto Ont $80,469, Marche LGR Inc Quebec Que $72,155, Marche Saxby Enrg Granby Que $74,095, Mullins Enterprises Ltd Kelowna BC $86,245, Olga Tiessen Surrey BC $54,236, On Site Concrete Services Ltd Kelowna BC $67,977, PAB Ltd Grand Falls Nfld $61,232, Shir-Al Holdings Ltd Vernon BC $102,847, The Three Kids Holdings Ltd North York Ont $115,559, Theresa Felker COB Body Boutique Hamilton Ont $61,505, Valleymaid Foods Ltd Castlegar BC $67,506, Wells General Store (1980) Ltd Quesnel BC $78,640, Bank of Nova Scotia for 129661 Canada Inc Val d'Or Que $69,361, Bush Walk Timber Inv Thunder Bay Ont $83,878, Ceasar Nassie Vanier Ont $89,702, JBR Enterprises Ltd Kentville NS $71,131, Representation Professionnelle Specialisee RPS Inc Valleyfield Que $91,258, Revolution Records and Tapes Inc Vancouver BC $60,413, Ricci Arnaldo Ottawa Ont $73,404, Banque D'Epargne for 2171-3003 Quebec Inc Laval Que $53,100, Poulardiere et Tournebroche Inc St-Leonard Que $78,175, Prisme des Meubles et des Objets Inc Laval Que $63,781, Caisse Populaire for 2157-0726 Quebec Inc Drummondville Que $61,717, Atelier d'Usinage CGS Inc St-Felix-de-Kingsey Que $58,554, Bar 64 Inc Trois-Pistoles Que $59,263, Boulangerie JP&A Trudel Inc Joliette Que $93,218, Imprimerie Anjou Inc Montreal Que $55,419, Les Papiers Finesse Inc Jonquiere Que $56,491, Les Serres VA-RO Enr Chicoutimi Que $63,206, Meubles Amqui 1984 Inc Amqui Que $62,448, Canada Trust for 562498 Ontario Ltd c/o Paddy O'Brien's Restaurant Burlington Ont $112,094, Canadian Imperial Bank of Commerce for 131362 Canada Ltd Ottawa Ont $85,142, 495430 Ontario Ltd Toronto Ont $52,689, 517492 Ontario Ltd o/a Jay Dee's Restaurant Toronto Ont $65,426, Ameco Mfg & Industrial Ltd Delta BC $56,191, BSB Nine Enterprises Ltd Trail BC $65,975, CAS Research Corp Victoria BC $77,757, Case Pedro Restaurant Ltd Calgary Alta $60,300, Centre de Vegetation Jonquiere Inc Chicoutimi Que $115,295, Consulter Canada Ltd Vancouver BC $55,934, Danny's Sport Shop Ltd Watson Lake YT $52,037, Distribution GF Ceasar Inc Levis Que $139,980, Dumancic Enterprises Ltd Richmond BC $52,151, Fotam Enterprises Ltd Edmonton Alta $91,600, Galloco's Restaurants Ltd Toronto Ont $59,485, Genie Amusements (1983) Ltd Lloydminster Sask $78,645, Giesbrecht Earl Rosthern Sask $55,737, Houle Jean-Levis St-Ferdinand d'Halifax Que $60,612, Kun-Sik Choi T/A Choi Video Toronto Ont $110,064, K-Zar Enterprises Ltd Delta BC $64,987, La Grotta Enterprises Inc Regina Sask $77,265, Lakeland Foods Inc Lloydminster Sask $57,431, Les Investissements Lelus Inc Montreal Que $63,481, Mills Inc Toronto Ont $98,817, Mobile Carpet Cleaners (1982) Ltd Vancouver BC $50,152, Monte Carlo Investments Ltd & Kavoukis Enterprise Ltd o/a Four Seasons Motor Inn Kelowna BC $91,320, Mr Meatpie Inc Westdale Ont $64,195, M&G Service Station Ltd Lewisporte Nfld $60,072, Nashibo Enterprises Ltd Kelowna BC $60,027, PEI Mussel King Inc Montague PEI $107,206, Philin's International Franchising Ltd Ottawa Ont $86,348, Sapper's Bridge Restaurant Ltd Ottawa Ont $92,665, Scott Evans-Scotties Entertainment Centre Coronach Sask $81,367, Temasco Holdings Ltd o/a Beefsters Mississauga Ont $138,093, Transcorp Holdings Ltd Calgary Alta $56,606, Video Vending Kelowna BC $51,463, Wager Investments Ltd Kamloops BC $104,162, Yonge-Steels Ltd Partnership York Ont $91,376, Continental Bank of Canada for 2160-9029 Quebec Inc Granby Que $56,960, National Bank of Canada for 127540 Canada Inc St-Jean Que $69,218, 132569 Canada Inc Montreal Que $68,213, 132598 Canada Inc Neufchatel Que $70,187, 2158-8751 Quebec Inc-Bar/Salon Ti-Quebec Rimouski Que $95,376, 2316-5251 Quebec Inc Quebec Que $86,162, Bar La Nonnerie Ltd St-Joseph-du-Lac Que $113,669, Boulangerie du Boulevard (1984) Inc St-Leonard Que $70,277, Brasserie Champlain Enrg Trois-Rivieres Que $96,210, CDM Canada Ltee St-Leonard Que $90,807, Club de Raquetball Manicouagan Inc Hauterive Que $51,492, Doris Germaine Mode Elle & Lui Inc Ste-Foy Que $89,104, Entreprises Immobilieres Rivest Lafortune Joliette Que

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

$72,221, Etape Super Cantine Inc Ville de Tracy Que $54,352, Fernance Girard Joliette Que $65,439, Galley of Suits Ltd Moncton NB $57,858, Investissements Sofal Ltee Longueuil Que $84,600, Les Entreprises Gaston St-Louis Inc Mont Laurier Que $67,630, Les Entreprises Gerard Lacelle Inc Alma Que $74,702, Les Entreprises Murales Chambly Ltee St-Bruno Que $57,113, Les Placements RSW Inc Montreal Que $65,288, Marche D'Alimentation LT Inc Ste-Foy Que $67,832, Marche JP Inc Carleton Que $56,558, Patisserie du Boulevard (1984) Inc St-Leonard Que $81,336, Pneus Portage Inc St-Felicien Que $52,642, Restaurant Onaassis Inc Montreal Que $64,501, Saint John Seafood Diner Inc Saint John NB $60,998, Studio D'Enregistrement Crea-Son Inc Brossard Que $65,915, Tourbiere Michel Legare & Fils Donnacona Que $50,114, VivaFoods Inc/Zesta Restaurant Montreal Que $89,449, Vrac Pac STL Inc Dorval Que $85,734, Royal Bank of Canada for 124574 Canada Inc Candiac Que $52,223, 126148 Canada Inc Hull Que $71,165, 127765 Canada Inc Laval Que $88,406, 132184 Canada Inc St-Leonard Que $84,655, 133294 Canada Ltd Ste-Foy Que $103,819, 1862-0666 Quebec Inc Trois-Rivieres Que $66,037, 2158-8348 Quebec Inc Valleyfield Que $73,992, 305740 Alberta Ltd o/a Chameleon Restaurant Calgary Alta $84,387, 306655 Alberta Ltd Calgary Alta $54,361, 307663 Alberta Ltd Lloydminster Sask $51,374, 391356 Ontario Ltd Toronto Ont $51,509, 476825 Ontario Inc Toronto Ont $51,813, 565618 Ontario Ltd Hamilton Ont $63,866, 62872 Manitoba Ltd (Valley Auto Body) Minnedosa Man $59,011, AJJ Boehem Enterprises Ltd Stephenville Nfld $108,584, Alnaf Food Corp Scarborough Ont $101,219, Armstrong Lanes Ltd Vernon BC $87,503, Bader's Dutch Bisuits Ltd Vancouver BC $64,350, Bardell Enterprises Inc Port Coquitlam BC $77,713, Big Valley Foods Ltd Elkford BC $98,430, Bois et Branches Val Racine Inc Sherbrooke Que $58,904, Brass Rail Enterprises (1979) Ltd Kamloops BC $71,039, Cambridge Dunbrick Ltd Erin Ont $85,451, Canyon View Collision Ltd Revelstoke BC $60,508, Chinatown Photo King Inc Vancouver BC $64,031, Ciccio's Italian Ice Cream Parlour Ltd Kelowna BC $55,094, Columbia Vending Services Ltd Kamloops BC $107,897, Cool Food Holdings Ltd Penticton BC $100,779, Corbuch Enterprises Ltd Weston Ont $96,226, Crisbro Holdings Ltd Regina Sask $67,543, Dapko Holdings Ltd Kelowna BC $59,999, D Rolfe Enterprises Inc Saskatoon Sask $112,556, Eyetec Computer Inc Montreal Que $63,834, Gabby's Best of Six Worlds Foods Ltd New Westminster BC $66,313, Geo & Jayne Ross/Trails End Lodge Sault Ste Marie Ont $65,365, Gibson Cornell International Ltd Toronto Ont $74,499, Green Acre Equipment Ltd Carlyle Sask $71,111, Handyman Concrete & Excavating Ltd Prince George BC $67,271, Hildebrandt-Liegmann Investments Ltd Vancouver BC $109,830, Hudson Bay Wood Processors Ltd Smithers BC $102,498, Investech Management Ltd Winnipeg Man $76,071, Investissements Tounkara Inc Montreal Que $106,368, JA Murray Pickering Ont $55,317, Kaslo Hotel Ltd Edmonton Alta $87,406, Kil Martin Enterprises Ltd Kelowna BC $54,653, La Terrine Enr Rimouski Que $59,221, Les Comptoirs Horace Inc Drummondville Que $60,538, Les Entreprises JP Du Nord (1982) Inc St-Antoine Que $86,131, Les Entreprises Berangere Giroux Inc Granby Que $50,872, Les Entreprises Roger Faucher Inc St-Georges-de-Beauce Que $94,784, Les Placements Kenneth Ing Ltee Chicoutimi Que $105,520, Marv Crombie Equipment Ltd Vernon BC $57,459, Matus Enterprises Ltd Yorkton Ont $59,118, Metlyn Enterprises Richmond Ont $59,730, M&L Squires Investments Ltd Timmins Ont $74,829, Naliburton Forest Products Ltd Markham Ont $74,098, OCK Holdings Ltd Saskatoon Sask $68,547, Porky's Restaurants Ltd Elkford BC $98,471, Prince Rupert Professional Building Inc Prince Rupert BC $71,998, Quad Ventures (1984) Inc Saskatoon Sask $80,485, Restaurant Larry Langis Location D'Auto Inc Sept-Iles Que $51,007, Seachest Restaurant Ltd Fredericton NB $61,463, Smitty's Place Ltd Burnaby BC $72,830, Surrey Public Car Auctions Ltd Vancouver BC $59,955, The Food Basket Bakery & Deli Ltd Calgary Alta $56,338, WA Printworks Ltd Regina Sask $70,117, West's Family Restaurant Ltd Vancouver BC $69,178, Wick Enterprises Ltd Alberni BC $87,193, Standard Chartered Bank of Canada for Caffee Entertainment Ltd Toronto Ont $80,455, Toronto-Dominion Bank for 141888 Canada Inc Montreal Que $59,550, 391076 Ontario Ltd Kingston Ont $87,850, 454514 Ontario Ltd Toronto Ont $52,855, 598078 Ontario Ltd (Cafe de France) London Ont $56,410, 600745 Ontario Inc T/A Philly Mignon Mississauga Ont $75,291, 604319 Ontario Inc Mississauga Ont $50,095, 627847 Ontario Ltd o/a The Food Counter Toronto Ont $68,390, Aliments Cornucopia Inc Montreal Que $86,704, Amanda Holdings Ltd Langley BC $102,763, Andver Developments Ltd Williams Lake BC $78,807, Complus Communications Inc Montreal Que $100,784, CWC Investments Inc Saskatoon Sask $63,759, D&D Amusements Ltd Kelowna BC $83,308, Fred Dalley Bridgewater NS $124,511, Georgine Holdings Ltd Langley BC $66,115, G&L Food Services Inc Vancouver BC $51,137, Interior Racquetor Courts Inc Kamloops BC $104,133, Kama Industries Ltd Langley BC $98,000, Les Triperies Canada Inc Laval Que $63,866, Lively Lighting Ltd Kamloops BC $60,089, L&Y Hyun Enterprises Ltd Coquitlam BC $69,947, Malani's Restaurant Holdings Ltd Ottawa Ont $82,849, Martin Woof Langley BC $60,192, Mrs Goodies Ltd Ottawa Ont $98,331, Norbert Machinery Inc Lake Cowichan BC $80,518, Number 300 Enterprises Ltd Langley BC $90,596, Pacific Stereo West Edmonton Mall Ltd Edmonton Alta $72,963, Sifran Inc Quebec Que $86,186, South Mechako Investments Ltd Prince George BC $87,369, The Holding Toronto Ont $54,305, The Record People West Edmonton Mall Ltd Edmonton Alta $61,028, Western Moorbad Resort Inc Surrey BC $92,857, Treasury Branch of Alberta for 262277 Alberta Ltd Edmonton Alta $112,378.

Payment of Enterprise Development Program Insurance Losses $3,821,300—Bank of Nova Scotia for Corvelle Textiles Ltd Grand'Mere Que $80,201, Canadian Imperial Bank of Commerce for Les Manufacturer's St-Laurent Inc Beauport Que $642,780, Produits Forestiers Saguenay Ltee Saguenay Que $2,000,000, Sharon Plastics Inc Brantford Ont $103,228, National Bank of Canada for Deschenes & Martin Ltd Kedgwick NB $176,999, L Martin & Fils Inc Riviere-du-Loup Que $52,470, Royal Bank of Canada for Nadeau & Nadeau (1984) Ltd St-Francois de Madawaska NS $350,100, Societe d'Entraide Economique de Val d'Or for Forminor Inc Val d'Or Que $127,995, Toronto-Dominion Bank for Creative Cubes (1978) Ltd Red Deer Alta $65,950.

Contributions to non-profit organizations $87,088

Contributions to the Massachusetts Institute of Technology $40,000

Contributions to SOCCRENT $140,059—Société en Commandite SOCCRENT Jonquiere Que $140,059.

SCIENCE AND TECHNOLOGY $419,800,205

Ministry of State $3,898,706

Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec Subsidiary Agreement on Science and Technology, $1,213,568—Laboratory of Electrochemical and Electrotechnological Technologies (Hydro-Quebec) Shawinigan Que $454,528, Sperry Inc Dorval Que $75,000, Tecrad Inc Ancienne Lorette Que $58,853, National Optics Institute Ste-Foy Que $500,000.

SCIENCE AND TECHNOLOGY—*Continued*

Grants to the Province of British Columbia, institutions, individuals and other organizations in accordance with Canada/British Columbia Subsidiary Agreement on Science and Technology $491,138—Advanced Systems Institute Burnaby BC $139,600, Universities of: British Columbia Vancouver BC $201,538, Simon Fraser Burnaby BC $75,000, Victoria Victoria BC $75,000.

Contribution to cover the cost of participation by Canada in the program of the European Space Agency Paris France $2,194,000

National Research Council of Canada $107,836,876

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $107,836,876

International affiliations $585,974—International Bureau of Weights and Measures Paris France $261,065.

Grants to municipalities in accordance with the Municipal Grants Act $2,593,000—City of Boucherville Boucherville Que $146,620, City of Gloucester Gloucester Ontario $931,853, City of Halifax Halifax NS $117,787, City of Saskatoon Saskatoon Sask $106,837, City of St John's St John's Nfld $435,626, City of Winnipeg Winnipeg Man $234,670, District of Saanich Saanich BC $112,456, Township of Ramsay Ramsay Ont $59,817.

Centre européen pour la recherche nucléaire $61,538—Centre européen pour la recherche nucléaire Geneva Switzerland $61,538.

Sudbury Neutrino Observatory $50,000

Institut de recherche d'Hydro-Québec—Magnetic confinement fusion research on development program $1,436,708—Hydro Quebec Varennes Que $1,436,708.

Air Infiltration Centre $17,000

Contribution for research on materials for fusion $1,649,980—Ontario Hydro Corporation Toronto Ont $1,649,980.

The Institute of Man and Resources for Operation of the Atlantic Wind Test Site $175,378—The Institute of Man and Resources Charlottetown PEI $175,378.

Manitoba HVDC Research Centre—High Voltage DC Transmission on Nelson River $232,000—Manitoba HVDC Research Centre Winnipeg Man $232,000.

Canadian Rehabilitation Council for the Disabled $209,000—Canadian Rehabilitation Council for the Disabled Toronto Ont $209,000.

Assistance toward applied research and improvements in technology to Canadian industry $31,227,526—Abitibi-Price Inc Mississauga Ont $86,402, Advanced Medical Technologies Charlottetown PEI $66,448, Agropur Coopérative Grandy Que $91,033, Alberta Wheat Pool Calgary Alta $158,285, Almax Industries Ltd Lindsay Ont $82,600, AMCA International Ltd Kanata Ont $50,269, Andronics Devices Ltd Vancouver BC $65,835, B M High Tech Inc Collingwood Ont $70,300, Barringer Research Ltd Rexdale Ont $293,517, Bell Northern Research Ltd Ottawa Ont $288,091, Canadian Canners Ltd Burlington Ont $132,000, Canadian Forest Products Ltd Vancouver BC $69,125, Canadian Semiconductor Ottawa Ont $416,319, Château des Charmes Wines Ltd Niagara on the Lake Ont $109,471, CIBA-Geigy Seeds Ltd Hyde Park Ont $111,779, CIMTECH Div of Bata Engineering Batawa Ont $585,427, Coplanam Ltée Montréal Que $257,000, Coreco Inc Longueuil Que $71,500, Cuddy Farms Ltd Strathroy Ont $81,251, Data Images Ottawa Ont $97,855, Diffracto Ltd Windsor Ont $257,251, Dominion Cellulose Ltd Toronto Ont $68,022, Erectoweld Company Ltd Oakville Ont $123,365, Exprot Packers Co Ltd Bramalea Ont $228,331, Faplex Industries Inc Weston Ont $73,937, Fisheries Resource Development Halifax NS $186,000, Fulcrum Technologies Inc Ottawa Ont $77,500, Geona Scientific & Industrial Mississauga Ont $83,278, Geona Enterprises Ltd Calgary Alta $283,400, Griffith Laboratories Ltd Scarborough Ont $377,284, Groupe Christie Ltée St-Eustache Que $64,989, Guertin Bros Coating & Sealants Ltd Winnipeg Man $96,699, H J Heinz Co of Canada Ltd North York Ont $57,045, Holiday Juice Ltd Windsor Ont $92,102, Hybrid Turkeys (1981) Ltd Kitchener Ont $66,149, Hydracine Fluid Power Ltd Downsview Ont $91,673, J D Irving Ltd St John NB $232,003, Jolden Diagnostics Agincourt Ont $61,000, Lanpar Technologies Inc Markham Ont $667,900, Litton Systems Canada Rexdale Ont $220,089, Lumonics Ltd Kanata Ont $81,147, MacDonald Dettwiler & Assoc Richmond BC $368,863, MacMillan Blœdel Inc Vancouver BC $55,500, Mark Hot Inc Longueuil Que $81,143, Mark Hot Inc Ste-Foy Que $61,400, Microsim Petroleum Software Corp Calgary Alta $203,042, MPB Technologies Inc Dorval Que $57,700, National Dry Co Ltd Weston Ont $60,771, Nitrex Métal Inc St-Laurent Que $52,974, Noranda Inc Pointe Claire Que $106,500, Nova Crystals Ltd Halifax NS $73,000, Okananagan Turbo Sprayers Ltd Penticton BC $63,730, Omicron Telesystems Inc Pointe Claire Que $72,407, Otto Pick & Sons Seeds Ltd Richmond Hill Ont $126,580, Petro-Canada Inc Toronto Ont $140,466, Powerplex Technologies Inc Downsview Ont $86,200, Prochem Ltd Brampton Ont $87,505, Promis Systems Corp Toronto Ont $761,000, PTL Research Ltd Oromocto NB $207,767, QRL Analysis Corp Nepean Ont $67,000, RDRR Inc Baie d'Urfé Que $55,500, Radionics Medical Inc Scarborough Ont $152,790, Safer Agro-Chem Ltd Victoria BC $166,600, Saskatchewan Wheat Pool Ltd Saskatoon Sask $119,601, Selco Photoreceptors Ltd Montreal Que $57,639, Semico Inc Ste-Rosalie Que $150,000, Senstar Corp Kanata Ont $50,800, Services TMG Inc St Honoré Que $123,447, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta $209,204, Societe Carto-Numerique Beauport Que $61,997, T G Bright & Co Ltd Niagara Falls Ont $74,048, Technifluids/NMC Inc Calgary Alta $81,400, Tecrad Inc Québec Que $100,000, Teknica Resource Development Ltd Calgary Alta $315,000, Thompson W G & Sons Ltd Blenheim Ont $122,698, Trench Electric Ltd Scarborough Ont $61,300, Tridon Ltd Oakville Ont $80,700, Warner-Lambert Canada Ltd Scarborough Ont $56,466, Welding Institute of Canada Oakville Ont $74,198, Willowglen Systems Ltd Calgary Alta $100,692.

Contributions to provincial research organizations and research institutes to provide technical information and field services $12,025,737—Assoc des organisations provinciales du Canada Ste-Foy Que $187,500, Assoc of Consulting Engineers of Canada Ottawa Ont $917,220, Alberta Research Council Edmonton Alta $696,500, Alberta Microelectronics Center Edmonton Alta $62,500, Applied Microelectronics Institute Halifax NS $62,500, British Columbia Microelectronics Center Burnaby BC $69,250, British Columbia Research Council Vancouver BC $924,597, C-CORE (Newfoundland) St John's Nfld $63,148, C-FER Edmonton Alta $56,250, Canadian Industrial Innovation Center Waterloo Ont $73,500, Canadian Institute of Metalworking Ancaster Ont $72,435, Canadian Food Products and Development Center Portage la Prairie Man $55,100, Canadian Industrial Innovation Center Waterloo Ont $50,002, Canadian Institute of Fisheries Technologies Halifax NS $81,650, Canadian Institute Metalworking (Ancaster) Ancaster Ont $86,625, Canadian Plastics Institute Toronto Ont $108,412, Centre de Recherche industrielle du Quebec Ste-Foy Que $1,125,950, Center for Advanced Resource Technologies Prince George BC $92,750, Centre Québécois de Productivité de Textiles Ste-Hyacinthe Que

SCIENCE AND TECHNOLOGY—*Continued*

$92,750, Centre Québécois de Productivité du Vêtements Montréal Qué $125,872, Centre d'Innovation Industrielle de Montréal Montréal Que $167,000, Centre du Québec de Productivité de Meuble Victoriaville Que $59,062, Discovery Foundation Burnaby BC $73,942, Forintek Canada Corp Ottawa Ont $247,500, Groupe Québécois d'Entreprises Drummondville Que $184,000, Harwill Technologies Ottawa Ont $70,091, Holland College Technology Center Charlottetown PEI $185,500, Laser Institute Edmonton Alta $65,250, Manitoba Research Council Winnipeg Man $669,875, Marine Institute (Newfoundland) St John's Nfld $112,000, New Brunswick Manufacturing Technology Center Fredericton NB $110,500, New Brunswick Research and Productivity Center Fredericton NB $657,550, Newfoundland and Labrador Development Corp Ltd St John's Nfld $255,500, Nordco Ltd (Newfoundland) St John's Nfld $63,150, Nova Scotia Research Foundation Corp Dartmouth NS $750,300, Ontario Center for Advanced Manufacturing—CAD/CAM Cambridge Ont $92,750, Ontario Center for Advanced Manufacturing—Robotics Peterborough Ont $92,750, Ontario Center for Automotive Parts Technology St Catharines Ont $92,750, Ontario Center for Farm Machinery and Food Processing Technology Chatham Ont $112,000, Ontario Center for Microelectronics Ottawa Ont $92,750, Ontario Center for Resource Machinery Sudbury Ont $92,750, Ontario Research Foundation Mississauga Ont $839,373, Productivity of Engineering Research Assoc Melton Marbray England $100,000, Saskatchewan Research Council Saskatoon Sask $747,000, Welding Institute of Canada Oakville Ont $303,750.

Program for Industry—Laboratory Projects $23,589,045—ABCO Plastics Division Mahone Bay NS $71,063, Acadian Sea Plants Ltd Dartmouth NS $232,031, ACDS Graphic Systems Inc Hull Que $274,482, Adecon Energy Systems Inc Weston Ont $65,488, Agrinove Cooperative Agro-Alimentaire Ste Claire Que $106,036, Agropur Coopérative Agro-Alimentaire Granby Que $121,720, Allelix Inc Mississauga Ont $1,079,420, Applied Microsystems Ltd Sidney BC $56,750, Aqua Health Ltd Willowdale Ont $136,750. BC Salmon Farmers Assoc Garden Bay BC $123,168, Baynes Sound Oyster Company Ltd Union Bay BC $110,088, Bel-Tronics Ltd Mississauga Ont $159,494, Bell Northern Research Ottawa Ont $2,203,923, Bio-Endo Inc Montreal Que $52,186, Bio-Mega Inc Laval Que $315,395, Bio-Research Laboratories Ltd Senneville Que $135,012, Blueberry Acres Ltd Kings County NS $140,087, Bolreit Technologies Inc Carleton Place Ont $271,284, Bombardier Valcourt Que $91,686, BOMEM Inc Vanier Que $67,080, CAE Electronics St Laurent Que $113,295, Cametoid Ltd Whitby Ont $93,795, Canada Packers Inc Mississauga Ont $144,691, Canadian Construction Information Systems Ltd Ottawa Ont $436,500, Canadian General Electric Co Ltd Toronto Ont $51,537, Canadian Marconi Company Montreal Que $103,207, Canadian Seed Coaters Ltd North Battleford Sask $81,946, Cangene Corp Mississauga Ont $173,330, CANSTAR Communications Scarborough Ont $522,730, Carratech Inc Charlottetown PEI $195,470, Cassiar Mining Corp Cassiar BC $279,808, Cegelec Industrie Inc Laprairie Que $214,546, Clay Nurseries Inc Langley BC $135,279, Cognos Inc Ottawa Ont $507,363, Color Your World Toronto Ont $51,000, Cominco Ltd Vancouver BC $67,484, Cominco Ltd Vancouver BC $166,244, Connaught Research Institute Willowdale Ont $313,152, Corona Vacuum Coaters Inc Port Coquitlan BC $65,077, CREO Electronics Corp Burnaby BC $257,942, Cymbol Cybernetics Corp (Accugraph) Ottawa Ont $70,498, Dalsa Inc Waterloo Ont $106,282, Dantec Electronics Ltd Waterloo Ont $69,991, De Havilland Aircraft of Canada Ltd Downsview Ont $204,059, Denison Mines Ltd Elliot Lake Ont $124,513, Diagnospine Research Inc St Laurent Que $168,991, Diagnostic Chemicals Ltd Charlottetown PEI $92,221, Diffracto Ltd Windsor Ont $64,156, Dipix Systems Ltd Nepean Ont $109,094, DY-4 Systems Inc Ottawa Ont $138,905, EDA Instruments Inc Toronto Ont $152,655, Electromed International Ltee St Eustache Que $85,884, Engine Control Systems Ltd Aurora Ont $99,858, Equipement Moniteur Inc St Eustache Que $245,000, Filtran Microcircuits Inc Ottawa Ont $65,861, Fortress Scientific Limited Downsview Ont $82,430, Furst Manufacturing Corp Cambridge Ont $121,878, Futurtex Communications Inc Montreal Que $178,331, George Weston Ltd Toronto Ont $146,796, Glenn Seed Ltd Blenheim Ont $54,825, Global Thermoelectric Bassano Alta $165,800, Hawboldt Industries Chester NS $71,731, IAF Production Inc Laval des Rapides Que $89,868, ICAM Technologies Pointe-Claire Que $65,404, Ideal Equipment Co Ltd Montreal Que $57,528, Identicard Ltd Rexdale Ont $100,000, IDON Corp Ottawa Ont $71,126, INCO Ltd Toronto Ont $169,013, Indescor Hydrodynamics Inc Concord Ont $206,261, Informas Québec Que $121,160, Instantel Inc Kanata Ont $150,726, INSTAR Corp Calgary Alta $53,222, Intellitech Canada Ltd Windsor Ont $243,002, Interact Computing Services Ltd Sidney BC $224,615, Interactive Image Technologies Toronto Ont $59,679, International Tools (1973) Ltd Windsor Ont $215,727, J D Barnes Ltd Surveyors Willowdale Ont $170,429, King Grain Ltd Chatham Ont $108,473, Knowledge House Halifax NS $107,560, LAB-Volt Quebec Ltd Ste Foy Que $330,000, Labatt Brewing Co Ltd London Ont $144,039, Langford Research Laboratories Guelph Ont $75,587, Les Serres Dion Ltée Boisbriand Que $57,682, Linear Technology Inc Burlington Ont $61,944, Longlife of Canada Ltd Weston Ont $112,880, Lumonics Inc Kanata Ont $202,893, MA Electronics Canada Inc Mississauga Ont $126,722, MacMillan Bloedel Ltd Vancouver BC $266,279, MacMillan Bloedel Ltd Vancouver BC $77,147, McGill University Montreal Que $90,026, Memorial University St John's Nfld $80,620, Metavision Inc Montreal Que $150,000, Mitec Manufacturing Ltd Pointe-Claire Que $62,130, MPB Technologies Inc Dorval Que $99,640, Nexus Engineering Corp Burnaby BC $65,000, Norpak Corp Kanata Ont $115,108, Nutrition Technology Canada Inc St Thomas Ont $117,368, Olds AG-TECH Industries Ltd Olds Alta $50,431, OMEGA Laboratories Ltd Montreal Que $204,992, Omnibus Computer Graphics Toronto Ont $108,230, P-CAN Robotics Inc Rexdale Ont $82,198, Paladin Hybrids Inc Brampton Ont $246,334, PAMAP Graphics Ltd Victoria BC $61,476, Perceptron Computing Inc Downsview Ont $186,752, Phero Tech Ltd Vancouver BC $91,518, Philom Bios Inc Saskatoon Sask $79,216, Phoenix Geophysics Ltd Markham Ont $105,124, Plastic Engine Technology Corp Ottawa Ont $55,000, Polysar Ltd Sarnia Ont $278,431, Precision Photomask Ltd St Hubert Que $168,729, Prince Rupert Fishermen's Co-operative Assoc Prince Rupert BC $188,056, Production Equipment Ltd St John NB $64,943, Pylon Electronic Development Co Ltd Nepean Ont $60,545, Pyrotenax of Canada Ltd Trenton Ont $80,444, Quadra Logic Technologies Inc Vancouver BC $176,663, Rougier Inc Montreal Que $122,917, Safer Agro-Chem Ltd Victoria BC $204,946, Scintrex Ltd Concord Ont $85,649, Seaboy Marine Services Ltd Sidney BC $86,244, Servo-Robot Inc Boucherville Que $143,388, Silonex Inc Montréal Que $50,779, Starnav Corp Ottawa Ont $135,414, Synerlogic Inc Calgary Alta $55,609, Taurus Computer Products Inc Ottawa Ont $161,160, Technical University of Nova Scotia Halifax NS $51,509, Techno-Scientific Inc Toronto Ont $118,422, Tourbieres Premier Ltee Riviere-du-Loup Que $76,953, Uniport Systems Inc Cornwall Ont $61,251, Uniroyal Ltd Guelph Ont $237,092, United Grain Growers Ltd Winnipeg Man $197,389, Université Laval Québec Que $61,190, University of Calgary Calgary Alta $97,560, University of Sherbrooke Sherbrooke Que $54,765, Ursel Systems Ltd Ottawa Ont $67,250, Ursel Systems Ltd Ottawa Ont $64,963, WHE Process Systems Ltd Downsview Ont $220,137, Waterloo Scientific Inc Waterloo Ont $212,492,

SCIENCE AND TECHNOLOGY—*Continued*

WEGA-D Geophysical Ltd Calgary Alta $163,074, Willowglen Systems Ltd Calgary Alta $112,900, Zenon Environmental Inc Burlington Ont $50,497, Zenon Environmental Inc Burlington Ont $99,067.

Institut de recherche d'Hydro-Québec—Large capacity vertical axis wind turbine program $1,965,354—Hydro-Québec Varennes Que $1,965,354.

Biotechnology Research Program $938,774—Bio-Mega Inc Montreal Que $55,224, Domtar Inc Montreal Que $249,093, Institut de Recherches Cliniques de Montreal Montreal Que $111,440, Pulp & Paper Research Institute of Canada Pointe Claire Que $223,000, SNC Inc Montreal Que $69,709, Xerox Research Centre of Canada Mississauga Ont $180,228.

National Optics Institute $1,976,995— National Optics Institute Ste Foy Qué $1,976,995.

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $2,602,030—Canada-France-Hawaii Telescope Corporation Hawaii USA $2,602,030.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMPH Project $26,092,846—Universities of: Alberta Edmonton Alta, British Columbia Vancouver BC, Simon Fraser Vancouver BC and Victoria Victoria BC $26,092,846.

Canadian Film Institute $78,000—Canadian Film Institute Ottawa Ont $78,000.

Regional Municipality of Ottawa-Carleton $300,000—Regional Municipality of Ottawa-Carleton Ottawa Ont $300,000.

Support of scientific and engineering conferences $29,991

Natural Sciences and Engineering Research Council $308,064,623

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering $308,064,623—P C Aitcin Sherbrooke Qué $447,968, M G AbouHaidar Toronto Ont $84,260, D R Absolom Toronto Ont $84,321, R G Ackman Halifax NS $175,317, P F Adams Vancouver BC $127,000, E L Adler Montréal Qué $66,500, J P A Adoul Sherbrooke Qué $100,347, V K Agarwal Montréal Qué $170,936, M G Akben Montréal Qué $82,560, A E Aksu St John's Nfld $115,450, A M Al Taweel Halifax NS $86,500, W P Alford London Ont $108,152, H Alper Ottawa Ont $83,519, I Altosaar Ottawa Ont $76,938, G H Anderson Toronto Ont $59,000, J B Anderson Toronto Ont $79,078, R C Anderson Guelph Ont $67,940, D F Andrews Toronto Ont $87,088, C D Anger Calgary Alta $285,400, J B Armstrong Ottawa Ont $52,638, R L Armstrong Vancouver BC $193,860, R L Armstrong Toronto Ont $71,040, J T Arnason Ottawa Ont $146,628, D R Arnold Halifax NS $65,279, R Aroca Windsor Ont $59,870, A S Arrott Burnaby BC $75,900, H W Arthurs Downsview Ont $329,843, G O Aspinal Downsview Ont $106,223, Assoc canadienne française Montréal Qué $52,800, A Astbury Victoria BC $867,500, D L Atherton Kingston Ont $120,910, B G Atkinson London Ont $66,600, Atmospheric Environement Services of Environment Canada Montreal Que $120,000, H L Atwood Toronto Ont $79,303, F Aubke Vancouver BC $83,362, W A Aue Halifax NS $52,800, G L Austin Montréal Qué $224,750, M M Avedesian Montréal Qué $74,450, W A Ayer Edmonton Alta $144,426, P R Bélanger Montréal Qué $258,500, L A Babiuk Saskatoon Sask $168,968, R F W Bader Hamilton Ont $53,759, R M Baecker Toronto Ont $122,000, D C Bailey Toronto Ont $68,050, D L Baillie Burnaby BC $53,028, M C Baird Kingston Ont $78,273, M H I Baird Hamilton Ont $58,736, R J Balahura Guelp Ont $351,880, Baldwin London Ont $430,000, C W Bale Montréal Qué $100,516, G Ballivy Sherbrooke Qué $62,280, K G Balmain Toronto Ont $53,000, H P Baltes Edmonton Alta $225,783, G M Bancroft London Ont $102,120, A D Bandrauk Sherbrooke Qué $116,193, E W Banister Burnaby BC $55,930, L I Barber Regina Sask $83,940, R C Barber Winnipeg Man $76,347, M Baril Québec Qué $83,300, C R Barnes St John's Nfld $801,400, R H Bartels Waterloo Ont $85,233, G L Basterville Fredericton NB $100,000, P Basu Halifax NS $57,790, H S Bayley Guelph Ont $55,000, A Bazergui Montréal Qué $70,860, C G Bazuin Québec Qué $92,000, F W H Beamish Guelph Ont $51,372, A R Beaudoin Sherbrooke Qué $137,012, D Beaulieu Québec Qué $53,524, A Beaulnes Laval des Rapides Qué $294,872, C Beaumont Halifax NS $114,080, W Beckel Ottawa Ont $186,864, H A Becker Kingston Ont $86,190, G Bell Montréal Qué $52,246, B Belleau Montréal Qué $91,200, B Benard Sherbrooke Qué $415,698, J M Bergeron Sherbrooke Qué $73,177, Bertrand Regina Sask $77,000 M Bertrand Montréal Qué $75,110, J R Bettany Saskatoon Sask $51,533, K J Betteridge Guelp Ont $60,437, T J Beveridge Guelph Ont $50,170, J D Bewley Guelph Ont $247,947, J K Bewtra Windsor Ont $85,720, R Billinton Saskatoon Sask $64,400, P P Biringer Toronto Ont $52,100, P C Birkemoe Toronto Ont $79,600, G M Birtwistle Calgary Alta $153,209, T Bjerkelund Fredericton NB $76,400, M W Blades Vancouver BC $104,824, R W Blake Vancouver BC $78,939, E G Bligh Halifax NS $93,205, M Bloom Vancouver BC $204,016, P T Boag Kingston Ont $54,675, B Bobee Québec Qué $64,320, G V Bochman Montréal Qué $254,092, J P Bogart Guelph Ont $56,548, D K Bohme Downsview Ont $57,600, J Boisvert Montréal Qué $57,600, C T Bolton Toronto Ont $61,760, F J Bonn Sherbrooke Qué $87,216, K S Booth Waterloo Ont $205,347, A R Boothroyd Ottawa Ont $55,296, J H Borden Burnaby BC $283,672, A B Borodin Toronto Ont $51,446, T K Bose Trois-Rivières Qué $54,781, B Bosnich Toronto Ont $88,320, F Bottomley Fredericton NB $539,629, M I Boulos Sherbrooke Qué $72,953, R Bouthillette Montréal Qué $147,926, R G Boutilier Halifax NS $54,170, A J Bowen Halifax NS $101,760, S R Bowley Guelph Ont $73,350, B P Brandhorst Montréal Qué $56,617, A S Bregman Montréal Qué $127,150, J H Brewer Vancouver BC $74,364, J K Brimacombe Vancouver BC $553,405, C E Brion Vancouver BC $126,036, F R Brisse Montréal Qué $54,720, D E Brodie Waterloo Ont $90,300, A G Brook Toronto Ont $52,799, C Brooks Montréal Qué $69,000, J A Brown St John's Nfld $50,235, L C Brown Vancouver BC $148,780, R S Brown Edmonton Alta $50,305, R A Browse Kingston Ont $58,955, D H Bruce St Catharines Ont $72,300, L T Bruton Calgary Alta $55,700, D A Bryman Victoria BC $513,869, T A Brzustowski Waterloo Ont $201,455, J G Buchanan-Smith Guelph Ont $58,432, R B Buckland Montréal Qué $90,000, R T Bui Chicoutimi Qué $76,467, E Buncel Kingston Ont $55,596, F J Burkowski Waterloo Ont $196,134, E B Burnside Guelph Ont $57,176, M D B Burt Fredericton NB $51,440, W Bushuk Winnipeg Man $95,286, A H Bussey Montréal Qué $134,702, R M Bustin Vancouver BC $158,008, I S Butler Montréal Qué $117,019, J A Buzacott Waterloo Ont $194,947, A Cabana Sherbrooke Qué $204,038, S E Calvert Vancouver BC $96,960, T W Calvert Burnaby BC $58,149, J M Cameron Edmonton Alta $531,531, R G Campanella Vancouver BC $224,180, C K Campbell Hamilton Ont $70,162, J L Campbell Guelph Ont $76,836, P G C Campbell Québec Qué $82,180, D T Canvin Kingston Ont $89,085, C E Capjack Edmonton Alta $66,020, H S Caplan Saskatoon Sask $1,942,400, H C Card Winnipeg Man $232,562, A Cardinal Québec Qué $115,900, C Carignan Montréal Qué $120,664, R Carignan Québec Qué $52,000, R K Carnegie Ottawa Ont $784,419, F Carreau Montréal Qué $134,327, P J Carreau Montréal Qué

SCIENCE AND TECHNOLOGY—*Continued*

$400,930, R L Carroll Montréal Qué $53,481, A J Carty Waterloo Ont $125,297, Castaigne Québec Qué $110,000, A Catonguay Québec Qué $111,560, J P Cavanagh Montréal Qué $78,968, P B Cavers London Ont $50,600, Cdn Council Anim Ottawa Ont $361,195, Cdn Math Society Toronto Ont $70,000, Cdn Soc/Chem En Ottawa Ont $67,000, N J Cercone Burnaby BC $196,757, E Cerny Montréal Qué $112,000, A C D Chaklader Vancouver BC $125,590, S G Chamberlain Waterloo Ont $50,592, M J Chamerlain London Ont $79,000, C H Champness Montréal Qué $58,924, T H Chan Montréal Qué $57,600, J S Chang Hamilton Ont $192,952, T M S Chang Montréal Qué $72,000, A Charette Chicoutimi Qué $85,872, M E Charles Toronto Ont $170,310, G Charlet Québec Qué $120,132, A Chatt Halifax NS $88,585, M C Chaturvedi Winnipeg Man $52,896, I Chatzis Waterloo Ont $69,581, C Chavarie Montréal Qué $90,210, J D N Cheeke Sherbrooke Qué $124,797, R M H Cheng Montréal Qué $61,396, J A Cherry Waterloo Ont $235,714, W Chesworth Guelph Ont $219,805, G Chevalier Montréal Qué $165,255, F S Chia Edmonton Alta $64,500, R F Childs Hamilton Ont $145,025, S L Chin Québec Qué $387,351, E Chornet Sherbrooke Qué $248,975, A Chow Winnipeg Man $65,585, Y L Chow Burnaby BC $91,499, Y S Chung Montréal Qué $53,322, J Cizek Waterloo Ont $50,700, M T Clandinin Edmonton Alta $203,566, H C Clark Guelph Ont $52,799, H C Clark Halifax NS $399,551, J Clark St John's Nfld $83,370, T A Clark Calgary Alta $67,335, F H Clarke Montréal Qué $237,282, G K C Clarke Vancouver BC $111,414, M J Clouter St John's Nfld $75,000, G Cloutier Montréal Qué $458,563, R M Clowes Vancouver BC $201,614, P W Codding Calgary Alta $80,687, R F Code Toronto Ont $66,762, K Colbow Burnaby BC $70,176, K M Cole Vancouver BC $68,000, G J Collin Chicoutimi Qué $76,732, M F Collins Hamilton Ont $940,500, M P Collins Toronto Ont $101,590, B Colman Downsview Ont $55,739, P Comtois Montréal Qué $55,360, S Conetti Montréal Qué $214,168, G E Connell Toronto Ont $1,369,778, B E Conway Ottawa Ont $243,878, S A Cook Toronto Ont $55,008, F Cooke Kingston Ont $118,320, W B H Cooke Regina Sask $283,000, P Copper Sudbury Ont $101,800, E A Cossins Edmonton Alta $59,666, J W F Costerton Calgary Alta $382,364, J A Coxon Halifax NS $154,714, F I M Craik Toronto Ont $58,234, J H Crocket Hamilton Ont $86,799, B A Croy Guelp Ont $61,470, M Csörgö Ottawa Ont $55,483, W R Cullen Vancouver BC $126,598, J F Currie Montréal Qué $160,541, F L Curzon Vancouver BC $191,328, M S Cynader Halifax NS $59,326, G M T D'Eleuterio Toronto Ont $55,873, A D'Iorio Ottawa Ont $302,188, V Dahl Burnaby BC $72,325, B P Dancik Edmonton Alta $79,500, W R Datars Hamilton Ont $154,981, A G Davenport London Ont $178,700, K G Davey Downsview Ont $122,880, E J Davison Toronto Ont $61,000, N E Davison Winnipeg Man $66,826, E De Jong Saskatoon Sask $83,949, D C R De Kee Windsor Ont $166,948, H I De Lasa London Ont $108,376, P De Mayo London Ont $52,799, R De Mori Vancouver BC $56,300, J De la Noüe Québec Qué $78,140, J M DeMan Guelph Ont $103,300, J M Dealy Montréal Qué $86,562, M C Delfour Montréal Qué $66,350, G Y Delisle Québec Qué $130,216, G Delmas-Patterson Montréal Qué $137,144, D T Dennis Kingston Ont $101,485, J B Derbyshire Guelph Ont $50,000, E E Derenyi Fredericton NB $122,719, P Deslongchamps Sherbrooke Qué $310,902, J E Desnoyers Québec Qué $97,800, J I Dickson Montréal Qué $176,930, F Dicosmo Toronto Ont $137,000, M J Dignam Toronto Ont $54,719, W H Dilger Calgary Alta $60,332, G I Dmitrienko Waterloo Ont $71,156, G S Dobby Toronto Ont $83,150, J J Dodson Québec Qué $108,245, P C Dodwell Kingston Ont $63,468, M A Dokainish Hamilton Ont $104,415, D H Dolphin Vancouver BC $172,423, R W Donaldson Vancouver BC $101,984, R Dore Montréal Qué $56,600, J Dostal Halifax NS $58,200, N Dovichi Edmonton Alta $122,799, A E R Downe Kingston Ont $104,500, R G H Downer Waterloo Ont $401,160, J Downey Fredericton NB $235,521, R W Doyle Halifax NS $61,500, T E Drake Toronto Ont $128,898, R A L Drew Montréal Qué $115,624, G Drouin Montréal Qué $66,710, J R Drummond Toronto Ont $84,000, M S DuBow Montréal Qué $76,922, H W Duckworth Winnipeg Man $63,074, W W Duley Downsview Ont $50,000, E B Dumbroff Waterloo Ont $51,171, D J Dunlop Toronto Ont $66,326, G Durocher Montréal Qué $74,080, M B Dusseault Waterloo Ont $61,200, G G S Dutton Vancouver BC $51,936, J G Eales Winnipeg Man $97,928, A R Eastham Kingston Ont $85,800, K W Edwards Ottawa Ont $75,154, R N Edwards Toronto Ont $70,860, P A Egelstaff Guelph Ont $96,000, R F Egerton Edmonton Alta $352,800, A Eisenberg Montréal Qué $65,279, F El-Hawary Halifax NS $59,184, M E El-Hawary Halifax NS $68,600, B E Ellis Guelph Ont $68,600, R M Ellis Vancouver BC $57,579, H A Elmaraghy Hamilton Ont $119,770, M I Elmasry Waterloo Ont $177,352, J D Embury Hamilton Ont $429,310, W J Emery Vancouver BC $58,560, Eng Centennial B Montréal Qué $50,000, A M English Montréal Qué $75,154, N Epstein Vancouver BC $51,000, P G Estabrooks Ottawa Ont $70,000, B C Eu Montréal Qué $127,661, T Z Fahidy Waterloo Ont $52,000, W Faig Fredericton NB $270,792, D D Falconer Ottawa Ont $70,736, A G Fallis St John's Nfld $117,108, J B Falls Toronto Ont $70,848, G W Farnell Montréal Qué $66,496, P P Fazio Montréal Qué $95,821, R Fedosejevs Edmonton Alta $82,297, K Feher Ottawa Ont $159,200, D Feldman Montréal Qué $52,000, J C Fentress Halifax NS $80,391, G Ferguson Guelph Ont $58,890, J A Ferland Montréal Qué $84,267, J D Fernie Toronto Ont $121,120, J A Finch Montréal Qué $188,590, W D Finn Vancouver BC $55,008, D G Fisher Edmonton Alta $120,620, D G Fleming Vancouver BC $223,134, R J Fleming Saskatoon Sask $303,280, G L Fletcher St John's Nfld $115,235, R A Fletcher Guelph Ont $77,821, M A Florian Montréal Qué $87,397, G Fontaine Montréal Qué $109,798, D C Ford Hamilton Ont $66,326, R E Foreman Victoria BC $206,400, A Forer Downsview Ont $62,268, C W Forsberg Guelph Ont $105,616, M Fortier Québec Qué $140,448, E Fortin Ottawa Ont $70,720, J A Fortin Québec Qué $136,892, R O Foschi Vancouver BC $256,793, L C Fowke Saskatoon Sask $94,458, J M J Fréchet Ottawa Ont $94,300, D Francis Montréal Qué $70,626, D A S Fraser Toronto Ont $107,407, R R Fraser Ottawa Ont $68,254, C Frasson Montréal Qué $91,869, R C Frecker Toronto Ont $203,536, G R Freeman Edmonton Alta $57,698, J D Friesen Toronto Ont $94,987, W R Frisken Downsview Ont $101,653, P Fritz Waterloo Ont $146,360, A C Frosst Hamilton Ont $371,000, D L Frost Montréal Qué $111,029, B J Fryer St John's Nfld $55,032, J H Fullard Toronto Ont $51,085, C A Fyfe Guelph Ont $83,202, W S Fyfe London Ont $102,979, J M Gagné Montréal Qué $62,375, B R Gaines Calgary Alta $97,200, A Galibois Québec Qué $113,000, J J Ganczarczyk Toronto Ont $113,687, C Gariepy Montréal Qué $60,700, C J R Garrett Halifax NS $67,104, D E Gaskin Guelp Ont $55,837, E M Gates Edmonton Alta $162,380, R Gauvin Montréal Qué $152,354, W H Gauvin Montréal Qué $58,900, N D Georganas Ottawa Ont $128,700, E L Ghali Québec Qué $105,672, D Ghista Hamilton Ont $53,598, D J Gifford Edmonton Alta $81,025, R Gilbert Kingston Ont $137,466, R Gilbert Montréal Qué $71,200, J E Gillott Calgary Alta $64,270, P C Gilmore Vancouver BC $262,250, G Gingras Montréal Qué $64,318, Y M Giroux Québec Qué $567,224, A D M Glass Vancouver BC $111,779, I I Glass Toronto Ont $56,160, B R Glick Waterloo Ont $58,040, B W Glickman Downsview Ont $196,146, A K Goff Montréal Qué $124,667, J A Goldak Ottawa Ont $110,230, A Goldenberg Toronto Ont $56,362, G H Gonnet Waterloo Ont $130,598, E D Goodman Vancouver BC $96,000, D I Gough Edmonton Alta $64,320, T E Gough Waterloo Ont $240,129, C K Govind Toronto Ont $88,770, J R Grace Vancouver BC $74,000, F L

SCIENCE AND TECHNOLOGY—*Continued*

Graham Hamilton Ont $94,900, J Graham Winnipeg Man $76,220, W A G Graham Edmonton Alta $91,299, C G Gray Guelph Ont $105,615, B R Green Vancouver BC $58,479, H J Green Waterloo Ont $57,800, M W Green Edmonton Alta $83,204, B Greenwood Toronto Ont $178,849, H J Greenwood Vancouver BC $86,272, B C Gregory Québec Qué $90,360, T A Grigliatti Vancouver BC $97,320, B Grodzinski Guelph Ont $98,376, J E Gruzleski Montréal Qué $177,230, R Guardo Montréal Qué $73,000, J E Guillet Toronto Ont $225,226, L V Gusta Saskatoon Sask $96,056, J P Guthrie London Ont $56,172, R I L Guthrie Montréal Qué $269,200, O F Häusser Burnaby BC $105,600, R Haas Waterloo Ont $115,000, A A Haasz Toronto Ont $178,720, W G Habashi Montréal Qué $98,540, D Haccoun Montréal Qué $90,520, R L Haedrich St John's Nfld $59,364, R R Haering Vancouver BC $85,834, B K Hall Halifax NS $83,000, J M Hall Halifax NS $150,939, L D Hall Vancouver BC $88,800, V C Hamacher Toronto Ont $262,183, A E Hamielec Hamilton Ont $123,420, R E W Hancock Vancouver BC $63,334, D Handelman Ottawa Ont $134,393, Hanessian Montréal Qué $200,800, W N Hardy Vancouver BC $168,619, L Harris St John's Nfld $160,767, R Harris Montréal Qué $76,856, A G Harrison Toronto Ont $94,080, D J Harrison Edmonton Alta $71,406, J P Harrison Kingston Ont $111,140, P J Harrison Vancouver BC $80,789, J F Harrod Montréal Qué $63,739, S Harvey Edmonton Alta $50,810, M D Hasinoff Vancouver BC $86,407, J W Haslett Calgary Alta $91,200, F P Hassani Montréal Qué $54,512, A Haurie Montréal Qué $105,514, E B Hawbolt Vancouver BC $322,694, C W Hawryshyn Hamilton Ont $73,030, A E Hay St John's Nfld $163,005, J F Hayes Montréal Qué $181,622, M A Hayes Guelph Ont $101,010, S S Haykin Hamilton Ont $186,344, R H Haynes Downsview Ont $89,880, I B Heath Downsview Ont $74,204, M C Heath Toronto Ont $52,800, P D N Hebert Windsor Ont $138,217, J A Heddle Downsview Ont $104,280, J A Hellebust Toronto Ont $52,963, B R Henry Winnipeg Man $61,953, J W Hepburn Waterloo Ont $91,020, L G Nepler Edmonton Alta $50,879, V J Higgins Toronto Ont $89,290, O E Hileman Hamilton Ont $55,000, P G Hill Vancouver BC $98,321, R D Hill Winnipeg Man $77,755, C Hillaire-Marcel Montréal Qué $113,576, O Hindsgaul Edmonton Alta $78,125, A Hirose Saskatoon Sask $178,200, C Hiruki Edmonton Alta $72,300, V S Hoa Montréal Qué $100,105, P W Hochachka Vancouver BC $143,214, W J R Hoefer Ottawa Ont $93,580, D A Holden Waterloo Ont $65,700, H L Holland St Catharines Ont $67,180, E L Holmes Waterloo Ont $211,334, J L Holmes Ottawa Ont $114,402, B A Holmlund Saskatoon Sask $185,200, R C Holt Toronto Ont $56,057, B J Holub Guelph Ont $52,690, R D Hooton Toronto Ont $76,981, G Horlick Edmonton Alta $54,883, V Hornof Ottawa Ont $53,101, M Horowitz Edmonton Alta $529,852, R N S Horspool Victoria BC $128,057, S E Hrudey Edmonton Alta $137,300, W W Hsieh Vancouver BC $106,000, P M Huang Saskatoon Sask $148,782, R E Huber Calgary Alta $56,438, J Hubert Montréal Qué $155,223, R R Hudgins Wateloo Ont $52,350, J B Hudson Vancouver BC $50,000, P C Hughes Toronto Ont $176,655, D J Hume Guelph Ont $56,057, N P A Huner London Ont $63,300, L A Hunt Guelph Ont $74,742, W Hunte Montréal Qué $83,240, D A Hutchins Kingston Ont $70,275, B G Hutchinson Waterloo Ont $120,000, T C Hutchinson Toronto Ont $268,403, S G Hutton Vancouver BC $67,863, J B Hyne Calgary Alta $90,650, D R Idler St John's Nfld $375,234, R G Ingram Montréal Qué $139,460, K A Innanen Downsview Ont $239,480, W E Inniss Waterloo Ont $89,973, R J Ireland Sackville NB $59,228, D E Irish Waterloo Ont $51,632, G A Irons Hamilton Ont $100,442, J C Irwin Burnaby BC $66,600, M S Q Isaacson Vancouver BC $104,180, N Isgur Toronto Ont $118,096, V N Iyer Ottawa Ont $66,438, K R Jackson Toronto Ont $60,000, P W M Jacobs London Ont $119,851, B R James Vancouver BC $121,536, N P James St John's Nfld $72,945, D G Jamieson Calgary Alta $101,459, E G Janzen Guelph Ont $103,314, Jay Fredericton NB $144,046, R L Jefferies Toronto Ont $76,650, D J A Jenkins Toronto Ont $188,400, M A G Jenkins Kingston Ont $200,518, S E Jensen Edmonton Alta $64,643, M H Jericho Halifax NS $220,871, M E Jernigan Waterloo Ont $99,643, R E Jervis Toronto Ont $422,199, J C Jofriet Guelph Ont $59,535, G P Johari Hamilton Ont $96,045, D A Johnson Ottawa Ont $56,862, R R Johnson Vancouver BC $80,389, D Johnston Montréal Qué $757,244, C R Jolicoeur Sherbrooke Qué $105,900, J J Jonas Montréal Qué $165,044, D R Jones Vancouver BC $84,657, G Jones Vancouver BC $356,947, H W Jones Halifax NS $76,064, J B Jones Toronto Ont $181,919, W E Jones Halifax NS $138,240, I J Jordan St John's Nfld $50,600, R B Jordan Edmonton Alta $80,664, E V Jull Vancouver BC $51,960, N G Juma Edmonton Alta $161,530, G Just Montréal Qué $52,799, E Käfer Montréal Qué $82,164, P Kabal Montréal Qué $112,740, P K Kaiser Edmonton Alta $87,280, J Kalff Montréal Qué $82,670, S C F Kaliaguine Québec Qué $134,545, M R Kamal Montréal Qué $113,985, T Kameda Burnaby BC $122,568, J W Kamphuis Kingston Ont $117,040, E R Kanasewich Edmonton Alta $66,133, L W Kannenberg Guelph Ont $121,480, H Kaplan Ottawa Ont $65,000, J G Kaplan Edmonton Alta $53,472, F W Karasek Waterloo Ont $164,241, G A Karim Calgary Alta $133,782, K J Kasha Guelph Ont $154,314, M Katz Downsview Ont $59,000, W W Kay Victoria BC $150,552, B H Kaye Sudbury Ont $77,116, A J Kayll Thunder Bay Ont $100,000, P Keast Halifax NS $53,240, R A B Keates Guelph Ont $56,190, P Kebarle Edmonton Alta $308,321, J F Keffer Toronto Ont $63,124, W B Kendrick Waterloo Ont $70,520, J B P Kennedy Windsor Ont $56,000, R Kennedy Vancouver BC $198,500, G A Kenney-Wallace Toronto Ont $195,019, P J Kenniff Montréal Qué $196,105, R Kerrich London Ont $120,826, K A Kershaw Hamilton Ont $124,500, R A Khan St John's Nfld $65,708, F C Khanna Edmonton Alta $55,720, R F Kiefl Vancouver BC $69,406, D Kimura London Ont $51,960, G J King Guelph Ont $90,600, J King Saskatoon Saskatoon Sask $90,617, J D King Toronto Ont $70,398, J S Kirkaldy Hamilton Ont $76,000, D Kluepfel Laval-des-Rapides Qué $76,724, D R Knott Saskatoon Sask $72,340, R Knowles Montréal Qué $65,873, J A Koningstein Ottawa Ont $57,600, Z Koran Trois-Rivières Qué $89,950, R G Korteling Burnaby BC $89,941, G Kotovych Edmonton Alta $304,470, K I Krakow Montréal Qué $76,915, L Krause Windsor Ont $330,691, M O Krause Fredericton NB $52,777, C J Krebs Vancouver BC $449,551, A J Kresge Toronto Ont $120,639, L Kristjanson Saskatoon Sask $100,454, T E Krogh Toronto Ont $268,160, P P Kronberg Toronto Ont $86,510, H R Krouse Calgary Alta $102,893, J A Kuehner Hamilton Ont $763,471, H Kunov Toronto Ont $73,292, B A Kunz Winnipeg Man $54,180, D J Kushner Ottawa Ont $62,268, J P Kutney Vancouver BC $263,484, J C T Kwak Halifax NS $101,088, T K Kyser Saskatoon Sask $129,853, G L'Esperance Montréal Qué $55,600, B Ladanyi Montréal Qué $152,700, J G Lafontaine Québec Qué $62,268, E Z Lajtai Winnipeg Man $82,440, Laneville Sherbrooke Qué $117,063, C H Langford Montréal Qué $158,637, R B Langley Fredericton NB $54,000, J Y Lapointe Montréal Qué $67,449, M Lapointe Trois-Rivières Qué $74,780, J S Laskowski Vancouver BC $126,999, L W M Lau London Ont $192,000, R H Lau Kingston Ont $92,300, P Laurin Trois-Rivières Qué $200,895, J D Lavers Toronto Ont $167,600, H G Lawford Toronto Ont $54,000, P D Lawrence Vancouver BC $372,035, R J Le Roy Waterloo Ont $72,469, P H LeBlond Vancouver BC $159,528, E F LeDrew Waterloo Ont $50,530, R M Leblanc Trois-Rivières Qué $415,939, M J Lechowicz Montréal Qué $90,952, A Leduy Québec Qué $102,056, A Lee Hamilton Ont $590,524, G M C Lee Halifax NS $74,000, J H S Lee Montréal Qué $53,618, J K P Lee Montréal Qué $297,456, L Lee Windsor

SCIENCE AND TECHNOLOGY—*Continued*

Ont $55,000, S Leeson Guelph Ont $66,596, L Legendre Québec Qué $135,362, W C Leggett Montréal Qué $129,510, P Legzdins Vancouver BC $68,212, R U Lemieux Edmonton Alta $117,720, J G Lenard Fredericton NB $75,822, M Lennig Québec Qué $154,500, J R Lepock Waterloo Ont $92,438, F Lepore Montréal Qué $52,451, C Leroy Montréal Qué $131,700, J R Leslie Kingston Ont $572,141, J Lessard Sherbrooke Qué $87,008, L Lessard Montréal Qué $632,535, K T Leung Waterloo Ont $89,241, A B P Lever Downsview Ont $212,985, M D Levine Montréal Qué $259,365, J G Levy Vancouver BC $116,400, M Lewis Halifax NS $231,524, C A Lin Montréal Qué $104,240, C Linton Fredericton NB $109,360, J Lipkowski Guelph Ont $91,905, R List Toronto Ont $93,640, A E Litherland Toronto Ont $223,980, K Y Lo London Ont $63,000, F H Lochovsky Toronto Ont $158,984, M Locke London Ont $97,185, D Lord Chicoutimi Qué $122,080, K E Louden Halifax NS $110,426, L E Lowe Vancouver BC $51,180, J W Lown Edmonton Alta $158,303, B C Y Lu Ottawa Ont $67,584, W K Lu Hamilton Ont $55,392, G J Luste Toronto Ont $167,965, J G MacGregor Edmonton Alta $62,400, A F MacKenzie Montréal Qué $86,462, G A MacKinnon Antigonish NS $98,328, D B MacLean Hamilton Ont $103,920, G MacLean Sackville NB $53,625, R A MacLeod Montréal Qué $77,465, I B MacNeill London Ont $68,480, R Maciejko Montréal Qué $137,894, D Mackay Toronto Ont $116,000, G O Mackie Victoria BC $74,556, S A Macko St John's Nfld $345,293, A K Mackworth Vancouver BC $53,043, G Maclachlan Montréal Qué $83,219, I A Macleod Kingston Ont $74,418, S Mahmoud Ottawa Ont $221,240, K Mailer Halifax NS $72,833, S Mak Hamilton Ont $77,721, T W Mak Toronto Ont $138,620, O P Malik Calgary Alta $82,740, F D Manchester Toronto Ont $75,700, R S J Manley Montréal Qué $79,200, A H Manson Saskatoon Sask $80,204, R J Mapletoft Saskatoon Sask $83,200, C Marche Montréal Qué $815,300, A Margaritis London Ont $59,137, R R Marquardt Winnipeg Man $99,980, W D Marshall Montréal Qué $68,867, W S Marshall Antigonish NS $65,389, T A Marsland Edmonton Alta $95,775, J F Martin Toronto Ont $2,324,060, J P Martin Montréal Qué $259,330, L G Mason Québec Qué $83,056, S G Mason Montréal Qué $58,000, S E Masry Fredericton NB $71,232, Y Masui Toronto Ont $50,000, A T Matheson Victoria BC $72,960, BC Matthews Guelph Ont $406,705, D S Mavinic Vancouver BC $92,674, L A Mayer Halifax NS $53,546, E A McBean Waterloo Ont $76,553, D R McCalla Hamilton Ont $135,411, G I McCalla Saskatoon Sask $54,521, R A McClelland Toronto Ont $63,873, P L P McComber Chicoutimi Qué $54,287, J W McConkey Windsor Ont $62,592, M E McCully Ottawa Ont $80,686, M R McDermott Hamilton Ont $75,000, W J McDonald Edmonton Alta $64,449, C A McDowell Vancouver BC $122,573, R C McGinnis Winnipeg Man $250,000, N S McIntyre London Ont $196,880, J S C McKee Winnipeg Man $391,651, B D McKersie Guelph Ont $165,226, P J McLane Kingston Ont $89,949, A McLean Toronto Ont $207,000, B R McMahon Calgary Alta $83,080, T B McMahon Waterloo Ont $119,034, J N McNeil Québec Qué $108,500, R H McNutt Hamilton Ont $112,461, D F Measday Vancouver BC $129,297, W J Meath London Ont $50,831, A Meisen Vancouver BC $104,300, A Mellors Guelph Ont $58,040, R Melzack Montréal Qué $75,000, E Menipaz Ottawa Ont $75,942, T K Menon Vancouver BC $153,600, A J Merer Vancouver BC $116,415, A R Mermut Saskatoon Sask $67,321, D F Mettrick Toronto Ont $80,971, J Meyer Vancouver BC $100,000, P G Mezey Saskatoon Sask $74,560, G J Michaud Montréal Qué $53,952, J M Miller St Catharines Ont $117,800, J R Miller Downsview Ont $82,660, M H Miller Guelph Ont $118,378, W A Miller Toronto Ont $154,817, W C Miller Windsor Ont $50,617, L P Milligan Guelph Ont $425,500, E F Milone Calgary Alta $69,120, Mirza Montréal Qué $68,100, A Mitchell Vancouver BC $104,696, D E Mitchell Halifax NS $60,156, K A R Mitchell Vancouver BC $739,979, R H Mitchell Thunder Bay Ont $53,481, V J Modi Vancouver BC $186,460, P B Moens Downsview Ont $52,668, J B Moffat Waterloo Ont $120,720, G J Mogenson London Ont $66,288, M Moisan Montréal Qué $104,193, M L Molle Toronto Ont $308,827, B Montreuil Trois-Rivières Qué $91,700, M Moo-Young Waterloo Ont $328,988, T W Moon Ottawa Ont $69,851, R G Moore Calgary Alta $163,905, T R Moore Montréal Qué $52,100, P Morand Ottawa Ont $79,520, N Moray Toronto Ont $64,076, N R Morgenstern Edmonton Alta $113,280, S D Morgera Montréal Qué $52,800, J A Morisset Sherbrooke Qué $76,300, S Morissette Sherbrooke Qué $69,388, A H Morrish Winnipeg Man $104,900, J A Morrison Hamilton Ont $206,999, S R Morrison Burnaby BC $70,000, M R Morrow St John's Nfld $83,067, M Moskovits Toronto Ont $80,950, N Mrosovsky Toronto Ont $56,622, A Mucci Montréal Qué $155,300, D B Muggeridge St John's Nfld $54,840, W E Muir Winnipeg Man $118,800, J I Munro Waterloo Ont $441,376, B B Murdock Toronto Ont $89,955, B D Murphy Saskatoon Sask $143,600, P J Murphy Edmonton Alta $290,000, E D Murray Winnipeg Man $88,928, J Mylopoulos Toronto Ont $52,055, L A Mysak Vancouver BC $240,966, J S Nadeau Vancouver BC $88,070, J P Nadreau St John's Nfld $56,784, Naimark Winnipeg Man $440,939, S Nakai Vancouver BC $144,337, A J Naldrett Toronto Ont $77,568, G M Narbonne Kingston Ont $59,420, National Science Foundation—Ocean Drilling Program Washington DC USA $600,000, D Naylor Lethbridge Alta $55,000, R N Nazar Guelph Ont $313,308, K W Neale Sherbrooke Qué $137,477, D E Nelson Burnaby BC $81,600, R J Neufeld Montréal Qué $112,320, A W Neumann Toronto Ont $113,560, M M Newborn Montréal Qué $82,642, G Newkirk Halifax NS $84,240, D M Nicholls Downsview Ont $69,500, P Nicholls St Catharines Ont $62,378, R W Nicholls Downsview Ont $170,680, P S Nicholson Hamilton Ont $203,704, P N Nikiforuk Saskatoon Sask $58,599, I Nirdosh Thunder Bay Ont $86,300, E G Nisbet Saskatoon Sask $117,728, D O Northwood Windsor Ont $100,920, P J O'Brien St John's Nfld $52,800, R K O'Dor Halifax NS $53,282, K F O'Driscoll Waterloo Ont $68,064, O'Shaughnessy Québec Qué $82,880, B A Oaks Hamilton Ont $56,206, A C Oehlschlager Burnaby BC $102,665, A A Offenberger Edmonton Alta $294,200, K K Ogilvie Montréal Qué $90,068, R W Olafson Victoria BC $204,356, W K Oldham Vancouver BC $109,440, P H Oosthuizen Kingston Ont $58,627, I Orchard Toronto Ont $54,000, D P Ormrod Guelph Ont $132,736, F D Otto Edmonton Alta $87,280, Y B Ouellet Québec Qué $60,040, J N Owens Victoria BC $59,510, G A Ozin Toronto Ont $122,394, K Ozman Halifax NS $58,713, H Pépin Québec Qué $279,580, M P Paidoussis Montréal Qué $55,200, A U Paivio London Ont $57,600, Paldus Waterloo Ont $60,124, J G Paquet Québec Qué $280,899, J Paris Montréal Qué $60,200, D Parkinson Calgary Alta $145,070, D L Parnas Kingston Ont $120,142, R R Parsons Vancouver BC $89,866, W R Paskievici Montréal Qué $60,365, P M Patel Montréal Qué $92,293, J Patera Montréal Qué $67,496, D D Patteron Montréal Qué $60,479, T J F Pavlasek Montréal Qué $133,728, S Payette Québec Qué $91,970, T H Pearce Kingston Ont $54,720, R E Pearlman Downsview Ont $73,628, Pedersen London Ont $386,284, W R Peltier Toronto Ont $75,000, A D Pelton Montréal Qué $199,710, J L Penner Toronto Ont $50,000, P W Percival Burnaby BC $66,432, A S Perlin Montréal Qué $69,839, H E Petch Victoria BC $211,678, R E Peter Edmonton Alta $72,732, E Peters Vancouver BC $77,000, G B Peters St John's Nfld $111,200, R H Peters Montréal Qué $92,600, C A Peterson Waterloo Ont $71,343, R L Peterson Guelph Ont $131,891, M Pezolet Québec Qué $53,529, R P Pharis Calgary Alta $120,300, C R Phillips Toronto Ont $273,328, J E Phillips Vancouver BC $101,777, J P Phillips Guelph Ont $90,005, Piche Québec Qué $56,820, J J C Picot Fredericton NB $105,245, G R Piercy Hamilton Ont

SCIENCE AND TECHNOLOGY—*Continued*

$60,900, E Piers Vancouver BC $69,520, M M Pintar Waterloo Ont $65,700, B M Pinto Burnaby BC $132,223, D L Piron Montréal Qué $55,455, G L Plaa Montréal Qué $96,871, R C Plowright Toronto Ont $54,720, R B Podesta London Ont $125,304, A J Poe Toronto Ont $52,800, G G Poirier Québec Qué $124,654, M Poirier Sherbrooke Qué $51,099, J C Polanyi Toronto Ont $221,400, B H Pomeranz Toronto Ont $59,520, R K Pomeroy Burnaby BC $59,910, G S Pond Vancouver BC $176,595, R J Poole Montréal Qué $161,609, R Popovic Trois-Rivières Qué $79,525, U Posluszny Guelph Ont $68,553, Possmayer London Ont $81,272, W D Powrie Vancouver BC $52,900, R K Prichard Ste-Anne-de-Bellevue Qué $50,800, H O Pritchard Downsview Ont $78,700, R E Prud'homme Québec Qué $123,395, M Ptito Trois-Rivières Qué $55,747, R J Puddephatt London Ont $100,600, R E Pugh Toronto Ont $1,511,146, G R Purdy Hamilton Ont $91,932, R M Quigley London Ont $53,000, R Racine Montréal Qué $173,000, V G S Raghavan Montréal Qué $117,747, A Rahimtula St John's Nfld $89,571, M A Rahman St John's Nfld $69,738, V Rajagopalan Trois-Rivières Qué $54,768, R P Rand St Catharines Ont $54,654, D J Randall Vancouver BC $97,000, W H Rapson Toronto Ont $72,000, N C Rawlings Saskatoon Sask $66,340, D M Regan Downsview Ont $94,687, J Reid Hamilton Ont $142,500, L D Reid Toronto Ont $63,521, W F Reynolds Toronto Ont $205,650, E Rhodes Waterloo Ont $100,000, M J Risk Hamilton Ont $61,396, J C Ritchie Toronto Ont $72,300, P Robert Montréal Qué $161,407, R J Robertson Kingston Ont $91,500, M J Robins Edmonton Alta $67,842, C W Robinson Waterloo Ont $126,308, M Robinson Calgary Alta $57,600, P T Robinson Halifax NS $160,930, J C Roder Toronto Ont $118,000, A L Rollin Montréal Qué $89,700, M R Rose Halifax NS $59,500, J Rossant Toronto Ont $59,520, G Rostoker Edmonton Alta $60,000, D J Roulston Waterloo Ont $670,913, J M Rousseau Montréal Qué $171,432, J Rousselle Montréal Qué $122,240, Roy Québec Qué $68,500, C Roy Sherbrooke Qué $249,600, P H Roy Québec Qué $67,507, R S Roy Montréal Qué $89,199, Royal Soc of Canada Ottawa Ont $52,000, L J Rubin Toronto Ont $266,602, Rudin Waterloo Ont $200,678, A D Russell Vancouver BC $130,330, R D Russell Vancouver BC $102,566, D M Ruthven Fredericton NB $57,120, D E Ryan Halifax NS $117,240, R G Saint-Jacques Québec Qué $107,372, D R Salahub Montréal Qué $53,545, C A T Salama Toronto Ont $558,980, A S M Saleuddin Downsview Ont $71,216, I V Samarasekera Vancouver BC $299,626, J C Samson Edmonton Alta $51,135, K E Sanderson Calgary Alta $74,420, C Sandorfy Montréal Qué $72,000 S Sankar Montréal Qué $320,968, D Sankoff Montréal Qué $55,584, N Santoro Ottawa Ont $110,915, H I H Saravanamuttoo Ottawa Ont $62,564, R A Savidge Fredericton NB $119,200, L Savoie Québec Qué $53,000, R Savoie Québec Qué $59,200, M Sayer Kingston Ont $171,010, W G Saywell Burnaby BC $309,848, C M Scarfe Edmonton Alta $553,139, T P Schaefer Winnipeg Man $81,639, J R Scheffer Vancouver BC $127,400, H I Schiff Downsview Ont $115,417, H H Schloessin London Ont $62,682, M H Schneider Fredericton NB $88,176, D J Schoen Montréal Qué $68,800, H P Schreiber Montréal Qué $132,262, G J Schrobilgen Hamilton Ont $64,030, H P Schwarcz Hamilton Ont $102,824, G Scoles Waterloo Ont $134,081, D B Scott Halifax NS $113,040, J D Scott Edmonton Alta $101,680, R N Scott Fredericton NB $52,440, S D Scott Toronto Ont $175,745, G G E Scudder Vancouver BC $77,657, W D Seabrook Fredericton NB $128,630, E R Seaquist Toronto Ont $54,720, M V Sefton Toronto Ont $114,408, H J J Seguin Edmonton Alta $191,816, A P S Selvadurai Ottawa Ont $50,000, A Semlyen Toronto Ont $79,144, J Sergent Montréal Qué $51,021, K C Sevcik Toronto Ont $70,000, L Shafai Winnipeg Man $125,976, A Shaver Montréal Qué $120,753, A U H Sheikh Ottawa Ont $58,252, D P Shelton Winnipeg Man $61,465, G G Shepherd Downsview Ont $250,000, P E Shewen Guelph Ont $72,940, I Shih Montréal Qué $129,580, Y M Shin Saskatoon Sask $74,959, B Shizgal Vancouver BC $101,420, M J Shulman Toronto Ont $54,200, S Siegel Hamilton Ont $52,995, E A Silver Calgary Alta $54,720, P L Silveston Waterloo Ont $98,970, J S Sim Edmonton Alta $50,000, R E Simard Québec Qué $68,338, J J Simpson Guelph Ont $67,200, A R Sinclair Vancouver BC $61,300, R S Singh Hamilton Ont $77,842, J P Sislian Toronto Ont $58,620, H M Skarsgard Saskatoon Sask $170,300, R J Slobodrian Québec Qué $237,964, W W Smeltzer Hamilton Ont $151,373, D C Smith Kingston Ont $573,481, D R Smith Hamilton Ont $664,000, R W Smith Kingston Ont $194,300, T K Smith Guelph Ont $86,294, V H Smith Kingston Ont $173,861, J P Smol Kingston Ont $68,000, P R Smy Edmonton Alta $109,954, V A Snieckus Waterloo Ont $205,680, G J Sofko Saskatoon Sask $119,520, I D Sommerville Toronto Ont $66,090, T S Sorensen Calgary Alta $373,960, P G Sorenson Saskatoon Sask $97,556, F Soumis Montréal Qué $71,350, G R South St Andrews NB $281,312, V Souza Machado Guelph Ont $51,280, R Sowerby Hamilton Ont $51,808, A N Spencer Edmonton Alta $55,161, M E Spencer Edmonton Alta $70,862, I D Spenser Hamilton Ont $70,079, E T C Spooner Toronto Ont $128,280, J B Sprague Guelph Ont $55,041, M St-Jacques Montréal Qué $59,561, C A St-Pierre Québec Qué $74,365, L E St-Pierre Montréal Qué $73,040, S A St-Pierre Québec Qué $100,000, D G Stairs Montréal Qué $684,000, D W Stanley Guelph Ont $104,946, R G Stanton Winnipeg Man $73,000, T Stathopoulos Montréal Qué $73,000, B W Statt Toronto Ont $70,123, Y Stepanenko Waterloo Ont $89,428, K J Stevenson Calgary Alta $66,291, R M W Stevenson Guelph Ont $51,839, F R Steward Fredericton NB $92,050, J W B Stewart Saskatoon Sask $172,091, H F Stich Vancouver BC $77,466, M E Stiles Edmonton Alta $50,177, M J Stillman London Ont $96,628, B P Stoicheff Toronto Ont $96,200, P M Stokes Toronto Ont $91,800, Storey Ottawa Ont $85,509, J B Stothers London Ont $59,182, D Strangway Vancouver BC $689,650, D W Strangway Toronto Ont $99,053, G W Stratton Truro NS $59,835, N A Straus Toronto Ont $67,482, J Strom-Olsen Montréal Qué $111,898, D F Strong St John's Nfld $117,600, R E Subden Guelph Ont $58,850, C Y Suen Montréal Qué $119,175, J D Summers Guelph Ont $86,446, R J Sutherland Lethbridge Alta $58,058, J C Sutton Guelph Ont $152,417, H J Swatland Guelph Ont $64,675, M Sylvestre Laval-des-Rapides Qué $102,676, B Szabados Hamilton Ont $106,700, W A Szarek Kingston Ont $140,679, J Töth Edmonton Alta $105,020, B Tabarrok Toronto Ont $128,158, D D Tanner Edmonton Alta $155,860, P Taras Montréal Qué $175,952, S E Tavares Kingston Ont $135,780, F A Tavenas Québec Qué $54,000, S Tavoularis Ottawa Ont $53,507, D E Taylor Edmonton Alta $74,558, F J R Taylor Vancouver BC $56,600, G J Taylor Edmonton Alta $67,280, I E P Taylor Vancouver BC $50,422, P A Taylor Hamilton Ont $64,500, M Tetu Québec Qué $60,271, M L W Thewalt Burnaby BC $180,384, D A Thompson Hamilton Ont $149,385, J E Thompson Waterloo Ont $171,132, L K Thompson St John's Nfld $173,424, M Thompson Toronto Ont $294,560, T A Thorpe Calgary Alta $220,050, T Timusk Hamilton Ont $104,096, S S Tobe Toronto Ont $84,538, J M Toguri Toronto Ont $139,000, F W Tompa Waterloo Ont $547,928, B Y P Tong London Ont $94,852, G H N Towers Vancouver BC $151,777, S D Tremaine Toronto Ont $325,200, R Tremblay Québec Qué $82,500, D Tromans Vancouver BC $56,792, J Trotter Vancouver BC $290,710, W K Tso Hamilton Ont $85,200, J K Tsotsos Toronto Ont $374,709, B Tuchweber Montréal Qué $53,474, J Tulip Edmonton Alta $215,456, E Tulving Toronto Ont $58,233, M A Tung Vancouver BC $78,482, C J Turner Toronto Ont $54,255, D H Turpin Kingston Ont $70,183, B W Unger Calgary Alta $96,780, W Unruh Vancouver BC $70,004, J P Valleau Toronto Ont $55,679, H M Van Driel Toronto Ont $176,354, M H Van

SCIENCE AND TECHNOLOGY—*Concluded*

Emden Waterloo Ont $184,820, W T H Van Oers Winnipeg Man $150,215, C H Vanderwolf London Ont $77,130, J F Vaneldik Edmonton Alta $51,980, S A Vanstone Waterloo Ont $125,325, J M Varah Vancouver BC $85,440, J C Vederas Edmonton Alta $56,821, J Veizer Ottawa Ont $54,144, J E S Venart Fredericton NB $71,297, A N Venetsanopoulos Toronto Ont $139,540, D P S Verma Montréal Qué $315,233, J P Villeneuve Québec Qué $348,307, L C Vining Halifax NS $81,521, J Vlachopoulos Hamilton Ont $93,610, E W Vogt Vancouver BC $74,364, R C Von Borstel Edmonton Alta $126,472, Z G Vranesic Toronto Ont $174,450, J C Waddington Hamilton Ont $61,440, N Wagner Calgary Alta $361,231, D C Walker Vancouver BC $74,063, R G Walker Hamilton Ont $111,706, S C Wallace Toronto Ont $162,773, J Walsh St John's Nfld $139,335, C J Walters Vancouver BC $134,965, W L Waltz Saskatoon Sask $106,311, J K S Wan Kingston Ont $106,580, S E Wanke Edmonton Alta $107,504, M A Ward Calgary Alta $114,940, J Warkentin Hamilton Ont $78,685, B G Warner Waterloo Ont $57,280, R A J Warren Vancouver BC $101,684, A P Watkinson Vancouver BC $55,240, A K Watson Ste Anne de Bellevue Qué $217,600, G C Weatherly Toronto Ont $137,472, G R B Webster Winnipeg Man $50,838, G F Weetman Vancouver BC $65,786, W H Wehlau London Ont $66,240, J A Weil Saskatoon Sask $52,890, L Weiler Vancouver BC $76,098, R W Wein Fredericton NB $119,100, F Weinberg Vancouver BC $354,222, W G Wellington Vancouver BC $52,372, D E Wells Fredericton NB $126,500, M R Wertheimer Montréal Qué $81,800, G F West Toronto Ont $66,720, D W S Westlake Edmonton Alta $101,862, N P C Westwood Guelph Ont $51,630, B L White Vancouver BC $148,728, D S Wilkinson Hamilton Ont $89,735, H Williams St John's Nfld $63,360, J P Williams Toronto Ont $128,978, P F Williams Fredericton NB $50,764, D J Wilson Edmonton Alta $77,712, F R Wilson Fredericton NB $113,000, M A Winnik Toronto Ont $258,816, I H Witten Calgary Alta $56,000, S Wolfe Kingston Ont $170,000, C M Wood Hamilton Ont $111,495, P E Wood Hamilton Ont $76,500, R J Woodham Vancouver BC $76,355, R T Woodhams Toronto Ont $87,845, J Woods Lethbridge Alta $142,596, R J Woods Saskatoon Sask $97,500, C M Woodside Ottawa Ont $281,673, D W Wright Waterloo Ont $700,584, G R Wyatt Kingston Ont $65,717, R C Wyndham Toronto Ont $96,812, J R Wynnyckyj Waterloo Ont $80,786, K Yates Toronto Ont $65,280, P Yates Toronto Ont $55,679, I Yellowley Hamilton Ont $50,805, G L Yip Montréal Qué $107,670, R N Yong Montréal Qué $58,080, T S Yoon Toronto Ont $244,660, D York Toronto Ont $102,979, Young Vancouver BC $76,100, R P Young Kingston Ont $84,000, M M Yovanovich Waterloo Ont $156,380, M Zentilli Halifax NS $56,400, J V Zidek Vancouver BC $55,738, A Zielinski Victoria BC $91,836, P D Ziogas Montréal Qué $106,800, S W Zucker Montréal Qué $178,320.

SECRETARY OF STATE $3,020,939,877

Department $2,956,515,878

Grants to non-profit voluntary associations for the promotion of the use of official languages $1,829,923—Assoc du Barreau Canadien Ottawa Ont $60,000, Canadian Parents for French Ontario Toronto Ont $87,400, Canadian Parents for French Ottawa Ont $171,050, Canadian Parents for French British Columbia Branch Vancouver BC $76,300, Centre International de Recherche sur le Bilinguisme Québec Qué $127,490, National Sport and Recreation Centre Inc Vanier Ont $149,400.

Grants to support national federations, provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities $17,206,965—ACFA Régionale d'Edmonton Edmonton Alta $85,300, Activités-Jeunesse (1980) Inc Moncton NB $214,500, Alliance Québec Montréal Qué $1,125,000, Alliance Québec Inc Hull Qué $90,000, Assemblée des Centres Culturels de l'Ontario North Bay Ont $53,500, Assoc Canadienne-Française de l'Ontario Vanier Ont $855,950, Assoc Canadienne-Française de l'Alberta Calgary Alta $76,480, Assoc Canadienne-Française de l'Alberta Edmonton Alta $305,400, Assoc Canadienne-Française de l'Alberta Régionale de Rivière-la-Paix Falher Alta $71,500, Assoc Canadienne-Française de l'Alberta Régionale de Saint-Paul Saint-Paul Alta $60,300, Assoc Culturelle du Haut St-Jean Saint-Basile NB $79,375, Assoc Culturelle Franco-Ténoise Yellowknife NWT $147,900, Assoc Culturelle Franco-Canadienne de la Saskatchewan Régina Sask $456,400, Assoc de la Presse Francophone Hors Québec Ottawa Ont $345,503, Assoc des Franco-Yukonnais Whitehorse YT $72,645, Assoc des Francophones du Nord-Ouest de l'Ontario Thunder Bay Ont $83,000, Assoc des Parents du Programme Cadre de Français Vancouver BC $50,000, Assoc des Scouts du Canada Centre National Montréal Qué $103,918, Assoc Française des Conseils Scolaires de l'Ontario Régionale 1 Cornwall Ont $64,000, Assoc Francophone de St John's St John's Nfld $66,750, Assoc Francophone du Labrador Labrador City Nfld $99,865, Assoc Jeunesse Fransaskoise Inc Saskatoon Sask $113,920, Assoc of Quebec Regional English Media Ste-Anne-de-Bellevue Que $110,450, Centre Culturel Franco-Manitobain Saint-Boniface Man $195,750, Centre Culturel la Ronde Inc Timmins Ont $70,000, Centre d'Activités Françaises Penetanguishene Ont $76,000, Chateauguay Valley English-Speaking Peoples Assoc Huntingdon Que $84,000, Commission Culturelle Fransaskoise Inc Régina Sask $113,290, Committee for Anglophone Social Action New Carlisle Que $104,500, Conseil Canadien de la Coopération Lévis Qué $130,025, Conseil de la Coopération de la Saskatchewan Régina Sask $59,570, Conseil de Promotion et de Diffusion de la Culture Moncton NB $98,000, Conseil des Organismes Francophones du Toronto Métropolitain Toronto Ont $102,600, Conseil Économique du Nouveau-Brunswick Moncton NB $54,400, Conseil Jeunesse Provincial Inc Saint-Boniface Man $143,000, Direction Jeunesse Ottawa Ont $204,250, English-Speaking Townshippers' Assoc Sherbrooke Que $219,000, Fédération des Assoc de Parents et Instituteurs de Langue Française-Ontario Ottawa Ont $80,750, Fédération Acadienne Nouvelle-Écosse Halifax NS $842,964, Fédération Culturelle des Canadiens-Français Ottawa Ont $403,150, Fédération des Élèves du Secondaire Franco-Ontarien Ottawa Ont $119,200, Fédération des Femmes Canadiennes-Françaises Ottawa Ont $346,406, Fédération des Francophones de Terre-Neuve et du Labrador St John's Nfld $176,345, Fédération des Francophones Hors Québec Ottawa Ont $668,287, Fédération des Jeunes Canadiens Français Inc Ottawa Ont $319,924, Fédération des Parents Acadiens de la Nouvelle-Écosse Halifax NS $53,175, Fédération des Scouts de l'Atlantique Moncton NB $61,750, Fédération Provinciale des Comités de Parents Winnipeg Man $131,000, Festival Franco-Ontarien Ottawa Ont $65,000, Francophonie Jeunesse de l'Alberta Edmonton Alta $99,100, Guides Catholiques du Canada Secteur Français Montréal Qué $146,737, Jeunesse Acadienne Ltée Wellington PEI $78,850, La Société Saint-Thomas d'Aquin Summerside PEI $387,750, La Troupe de la Seizième Vancouver BC $63,000, Le Centre des Jeunes de Sudbury Inc Sudbury Ont $114,000, Les Terres Neuviens Français Péninsule de Port au Port Nfld $88,090, Quebec Farmer's Assoc Ste-Anne-de-Bellevue Que $76,000, Quebec Young Farmers' Provincial Federation Ste-Anne-de-Bellevue Que $57,000, Société des Acadiens du Nouveau-Brunswick Petit-Rocher NB $633,350, Société des Jeux de l'Acadie Inc Petit-

SECRETARY OF STATE—*Continued*

Rocher NB $108,400, Société Franco-Manitobaine Saint-Boniface Man $590,000, Société Nationale des Acadiens Shédiac NB $139,942, Société Saint-Pierre Chéticamp NS $57,000, Théâtre Action Ottawa Ont $84,550, Théâtre du P'tit Bonheur Toronto Ont $53,200, Voice of English Quebec Quebec City Que $117,000.

Grants to status of women groups, Canadian unity groups and group understanding and development organizations, for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth exchange projects $21,058,072—Action Child Care Inc Saskatoon Sask $66,725, Air India Memorial Fund Don Mills Ont $50,000, Alberta Status of Women Action Committee (ASWAC) Lethbridge Lethbridge Alta $116,200, Alberta Women's Newsmagazine Edmonton Alta $60,000, Assoc des Femmes Collaboratrices St-Hubert Qué $120,083, Assoc Féminine d'Éducation et d'Action Sociale (AFEAS) Montréal Qué $84,100, British Columbia Coalition of the Disabled Vancouver BC $66,900, Calgary Assoc for Independent Living Calgary Alta $65,000, Canadian Assoc for Community Living Downsview Ont $69,000, Canadian Assoc for the Advancement of Women and Sport Ottawa Ont $75,000, Canadian Day Care Advocacy Assoc Ottawa Ont $200,536, Canadian Mental Health Assoc Toronto Ont $92,860, Canadian Research Institute for the Advancement of Women Criaw Ottawa Ont $344,000, Canadian Woman Studies—Les Cahiers de la Femme Downsview Ont $125,460, Chambre de Commerce de Montréal pour le Comité de Promotion Féminine Montréal Qué $79,000, Congress of Black Women of Canada Regina Sask $64,998, Conseil d'Intervention pour l'Accès des femmes au Travail Montréal Qué $55,667, Consumer Organization of Disabled People of Newfoundland and Labrador St John's Nfld $73,220, Corner Brook Status of Women Council Corner Brook Nfld $58,688, Council for Canadian Unity Montreal Que $250,000, École Secondaire de Povungnituk Povungnituk NB $50,127, Fédération des Dames d'Acadie Inc Campbellton NB $53,175, Fédération des Femmes du Québec Montréal Qué $92,000, Fédération Nationale des Femmes Canadiennes-Françaises Ottawa Ont $132,065, Fort McMurray Family YMCA Fort McMurray Alta $100,000, Frontiers Foundation Inc Toronto Ont $300,000, Gestion Sportive et Culturelle de Baie-Comeau Inc Baie-Comeau Qué $100,000, Grant MacEwan Community College (Volunteer Management Program) Edmonton Alta $103,000, Immigrant Women's Assoc of Manitoba Inc Winnipeg Man $62,431, Institut Canadien d'Éducation des Adultes Montréal Qué $149,625, L'R des Centres de Femmes Montréal Qué $59,090, Manitoba Action Committee on the Status of Women Winnipeg Man $120,844, New Brunswick Women's Network Fredericton NB $67,838, Naissance-Renaissance Inc Montréal Qué $80,000, National Assoc of Women and the Law Ottawa Ont $225,500, National Council of YMCA's of Canada Ottawa Ont $89,360, National Voluntary Organizations Ottawa Ont $119,700, National Watch on the Images of Women in the Media Inc Vancouver BC $213,817, Neil Squire Foundation Vancouver BC $51,176, New-Brunswick Assoc of Independent Living inc Chatham NB $60,000, Northwestern Ontario Women's Decade Council Thunder Bay Ont $93,500, Nouveau Départ Montréal Qué $53,925, Ontario Assoc of Interval and Transition Houses Toronto Ont $60,320, Regroupement Provincial des Maisons d'Hébergement et Transition pour Femmes Victimes de Violence Montréal Qué $83,540, Relais-Femmes de Montréal Qué $95,327, Resources for Feminist Research Centre for Women's Studies in Education Toronto Ont $63,000, Salon International de la Jeunesse ABC Montréal Qué $50,000, Saskatchewan Action Committee Status of Women Regina Sask $142,500, Saskatchewan Women's Resources Regina Sask $89,945, St John's Status of Women Council St John's Nfld $102,309, The Canadian Assoc for Adult Education Toronto Ont $149,625, Vancouver Status of Women Vancouver BC $75,400, Women Healthsharing Toronto Ont $63,430, Women's Planning Committee Consultation 86 Ottawa Ont $75,210, Women's Information Centre of Toronto Toronto Ont $74,671, Women's Network Inc Charlottetown PEI $62,000, Women's Research Centre Vancouver BC $127,680, Women's Studies Outreach Advisory Council Athabasca Alta $60,000.

Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies and native newspapers $25,723,337—Aboriginal Multi-Media Society of Alberta Edmonton Alta $448,592, Alliance Autochtone du Québec Inc Hull Qué $452,610, Assoc of Iroquois and Allied Indians London Ont $122,749, Assoc of Metis and Non-Status Indians of Saskatchewan Regina Sask $762,296, Atikokan Native Friendship Centre Atikokan Ont $87,599, Battleford's Indian and Metis Friendship Centre North Battleford Sask $197,710, Bonnyville Canadian Native Friendship Centre Bonnyville Alta $187,409, Calgary Native Friendship Society Calgary Alta $201,953, Can-Am Indian Friendship Centre of Windsor Windsor Ont $89,977, Canadian Native Friendship Centre Edmonton Alta $213,489, Carrier Sekani Tribal Council Prince George BC $53,405, Centre d'Amitié Autochtone de La Tuque La Tuque Qué $60,000, Centre d'Amitié Autochtone de Montréal Inc Montréal Qué $194,908, Centre d'Amitié Autochtone du Québec Loretteville Qué $168,990, Centre d'Entraide et d'Amitié Autochtone de Senneterre Inc Senneterre Qué $126,224, Centre Indien Cri de Chibougamau Chibougamau Qué $165,918, Committee for Aboriginal Peoples Entitlement Inuvik NWT $301,981, Conseil Attikamek-Montagnais Village des Hurons Qué $140,011, Council for Yukon Indians Whitehorse YT $556,833, Dauphin Friendship Centre Inc Dauphin Man $153,841, Deh Cho Society Friendship Centre Fort Simpson NWT $146,658, Dene Nation Yellowknife NWT $346,514, Federation of Newfoundland Indians St Georges Nfld $91,552, Femmes Autochtones du Québec Inc Montréal Qué $131,770, Flin Flon Indian-Metis Friendship Assoc Inc Flin Flon Man $188,228, Fort Erie Native Cultural Centre Fort Erie Ont $113,615, Fort Nelson-Liard Native Friendship Society Fort Nelson BC $108,494, Fort St John Friendship Society Fort St John BC $130,027, Friendship House Assoc of Prince Rupert Prince Rupert BC $131,123, Grand Council of the Crees of Quebec Val d'Or Que $100,388, Grand Council Treaty No 3 Kenora Ont $144,850, Grande Prairie Friendship Centre Grande Prairie Alta $156,107, Hamilton Regional Indian Centre Hamilton Ont $163,477, High Level Native Friendship Centre Society High Level Alta $93,939, High Prairie Native Friendship Centre High Prairie Alta $128,186, Indian Assoc of Alberta Edmonton Alta $431,529, Indian Friendship Centre in Sault Ste Marie Sault Ste Marie Ont $136,521, Indian News Media Stand Off Alta $287,128, Indian Youth Friendship Society Thunder Bay Ont $203,205, Indian-Metis Friendship Centre of Prince Albert Corp Prince Albert Sask $214,604, Indigenous Women's Collective of Manitoba Inc Winnipeg Man $55,700, Ingamo Hall Friendship Centre Inuvik NWT $220,026, Ininew Friendship Centre Cochrane Ont $147,675, Interior Indian Friendship Society Kamloops BC $178,962, Inuit Broadcasting Corp Ottawa Ont $212,488, Keewatin Inuit Assoc Rankin Inlet NWT $299,585, Kermode Friendship Society Terrace BC $143,518, Kikinahk Friendship Centre Inc La Ronge Sask $161,392, Kitikmeot Inuit Assoc Cambridge Bay NWT $122,000, Labrador Friendship Centre Goose Bay Labrador Nfld $189,508, Labrador Inuit Assoc Labrador Nfld $273,546, Ma-Mow-We-Tak Friendship Centre Inc Thompson Man $198,768, Makivik Corp Westmount Que $306,346, Manitoba Assoc for Native Languages Inc Winnipeg Man $85,000, Mannawanis Native Friendship Centre Society St Paul Alta $109,337, Metis Assoc of Alberta Edmonton Alta $459,303,

SECRETARY OF STATE—*Continued*

Metis Assoc of the NWT Yellowknife NWT $328,313, Micmac Native Friendship Centre Halifax NS $183,618, Mohawk Nation of Quebec Kahnawake Que $102,443, Moose Jaw Native Friendship Centre Corp Moose Jaw Sask $144,529, Moosonee Native Friendship Centre Moosonee Ont $113,924, N'Amerind London Friendship Centre London Ont $200,400, N'Swakamok Native Friendship Centre Sudbury Ont $163,477, Napi Friendship Assoc Pincher Creek Alta $124,661, National Assoc of Friendship Centres Ottawa Ont $496,455, National Indian Brotherhood Assembly of First Nations Ottawa Ont $132,000, Native Canadian Centre of Toronto Toronto Ont $235,465, Native Communications Inc Thompson Man $59,912, Native Communications Society of Nova Scotia Sydney NS $253,410, Native Communications Society of the Western NWT Yellowknife NWT $249,210, Native Council of Nova Scotia Truro NS $251,746, Native Council of PEI Charlottetown PEI $184,395, Native Media Network Inc Winnipeg Man $50,000, Ne-Chee Friendship Centre Kenora Ont $136,863, New Brunswick Assoc of Metis and Non-Status Indians Fredericton NB $284,038, Niagara Regional Native Centre Niagara on the Lake Ont $177,238, Nishnawbe-Gamik Friendship Centre Inc Sioux Lookout Ont $172,420, North Bay Indian Friendship Centre North Bay Ont $159,476, North Coast Tribal Council Prince Rupert BC $62,346, North-West Friendship Centre Inc Meadow Lake Sask $175,757, Odawa Native Friendship Centre Inc Ottawa Ont $139,175, Okalakatiget Society Nain Labrador Nfld $130,617, Parry Sound Indian Friendship Centre Parry Sound Ont $125,839, Pauktuutit Inuit Women's Assoc of Canada Ottawa Ont $68,500, Port Alberni Friendship Centre Port Alberni BC $154,876, Portage Friendship Centre Portage la Prairie Man $173,966, Prince George Native Friendship Centre Prince George BC $156,709, Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask $100,762, Quesnel Tillicum Society Quesnel BC $156,872, Red Lake Indian Friendship Centre Red Lake Ont $213,303, Regina Friendship Centre Corp Regina Sask $208,410, Regroupement des Centres d'Amitié Autochtone du Québec Montréal Qué $50,000, Riverton and District Friendship Centre Inc Riverton Man $87,648, Rocky Native Friendship Centre Society Rocky Mountain House Alta $128,527, Sagitawa Friendship Centre Society Peace River Alta $124,661, Sappujjijit Friendship Centre Rankin Inlet NWT $55,788, Saskatchewan Native Communications Wheta Natowin Corporation Regina Sask $128,384, Saskatchewan Native Women's Associations Regina Sask $110,516, Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask $197,710, Selkirk Friendship Centre Inc Selkirk Man $187,775, Sik-Ooh-Kotok Friendship Society Lethbridge Alta $159,706, Slave Lake Native Friendship Centre Slave Lake Alta $159,479, Smithers Indian Friendship Centre Society Smithers BC $129,187, Soaring Eagle Friendship Centre Hay River NWT $119,180, Swan River Indian Metis Friendship Centre Inc Swan River Man $180,513, The Pas Friendship Centre Inc The Pas Man $178,654, Thunderbird Friendship Centre Geraldton Ont $118,629, Tillicum Haus Society Nanaimo BC $129,187, Timmins Native Friendship Centre Timmins Ont $114,661, Tree of Peace Friendship Centre Yellowknife NWT $253,518, Uncle Gabe's Friendship Centre Fort Smith NWT $182,280, Union of Nova Scotia Indians Sydney NS $226,569, Union of British Columbia Indians Chiefs Vancouver BC $261,037, Union of New Brunswick Indians Fredericton NB $268,525, Union of Ontario Indians Toronto Ont $213,957, United Native Friendship Centre Fort Frances Ont $158,552, United Native Nations Vancouver BC $528,132, United Native Nations Friendship Society Vernon BC $114,284, Valley Native Friendship Centre Society Duncan BC $129,187, Victoria Native Friendship Centre Victoria BC $203,011, Wawatay Native Communications Society Sioux Lookout Ont $322,768, West Coast Professional Native Women's Assoc Vancouver BC $60,560.

Grant to the Rick Hansen Man in Motion Canadian Trust Fund $1,000,000—Rick Hansen Man in Motion Canadian Trust Fund Vancouver BC $1,000,000.

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $14,733,028—Canadian Ethnocultural Council Ottawa Ont $164,500, Canadian Federation of Vietnamese Assoc Ottawa Ont $60,700, Canadian Jewish Congress Montreal Que $205,000, Centre International de Documentation et d'Information Haïtienne Caraïbienne et Afro-Canadienne Montréal Qué $55,000, Centro Canadese Scuola E Cultura Italiana Toronto Ont $169,135, Chinese Canadian National Council Toronto Ont $68,000, Chinese Lingual Cultural Centre of Canada Toronto Ont $53,600, Cross Cultural Communication Centre Toronto Ont $80,000, Folk Arts Council of St Catharines St Catharines Ont $50,000, German-Canadian Congress Ottawa Ont $63,000, Government of Alberta Cultural Heritage Division Edmonton Alta $80,000, Greek Community of Metropolitan Toronto Inc Toronto Ont $138,697, Hamilton and District Multicultural Council Hamilton Ont $50,000, Hellenic Federation of Parents and Guardians of Greater Montreal Montreal Que $51,245, Hutterian Education Committee Tourond Man $66,800, Immigrant Women's Assoc of Manitoba Inc Winnipeg Man $53,000, Jewish Education Council of Montreal Montreal Que $64,672, Multicultural Council of Windsor and Essex County Windsor Ont $52,000, National Assoc of Canadians Origin in India Ottawa Ont $95,000, National Congress of Italian Canadians Ottawa Ont $63,000, National Federation of Pakistani-Canadians Ottawa Ont $65,100, Ontario Council of Agencies Serving Immigrants Toronto Ont $92,000, Ontario Institute for Studies in Education Toronto Ont $87,594, Orientation Adjustment Services for Immigrants Society Vancouver BC $59,000, Ottawa-Carleton Immigrant Services Organization Ottawa Ont $52,000, Pacific Immigrant Resources Society Vancouver BC $55,620, Patronat Italo-Canadien pour l'Assistance aux Immigrants Inc Montréal Qué $66,500, PEI Multicultural Council Charlottetown PEI $67,800, Regina Open Door Society Inc Regina Sask $57,000, Surrey Delta Immigrant Services Society Surrey BC $53,790, Thunder Bay Multicultural Assoc Thunder Bay Ont $63,000, Toronto Board of Jewish Education Willowdale Ont $306,705, Ukrainian Canadian Committee Alberta Provincial Council Edmonton Alta $115,000, United Way of Greater Toronto Toronto Ont $66,300.

Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital $180,000

Canada Day celebrations $2,167,420—Comité de la Fête du Canada Québec Qué $75,000, Conseil pour l'Unité Canadienne Montréal Qué $230,000, Vancouver Centennial Commission Vancouver BC $100,000.

Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian Studies $585,611—Assoc for Canadian Studies Ottawa Ont $149,000, Assoc of Canadian Community Colleges Toronto Ont $210,000, Canadian Learning Materials Centre Charlottetown PEI $50,000.

Payments under Lieutenant-Governors Superannuation Act $122,099

Supplementary Retirement Benefits—Former Lieutenant-Governors $46,394

Grants to organizations, institutions, individuals and groups involved in human rights activities $962,725—Canadian Human Rights Foundation Montreal Que $88,000, Canadian Rights and Liberties Federation Ottawa Ont $65,000, Human Rights Research and Education Centre Ottawa Ont $82,000, Ligue des Droits et Libertés Montréal Qué $55,000.

SECRETARY OF STATE—*Continued*

Contributions under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools $215,118,360—Collège Notre-Dame Sudbury Ont $62,034, Conseil des Ministres de l'Éducation Canada Toronto Ont $16,372,167, Écoles Privées de l'Ontario Ottawa Ont $125,920, Federation of Independent School Assoc of British Columbia Vancouver BC $390,334, Manitoba Federation of Independent Schools Inc Winnipeg Man $133,959, Minister of Finance and Industry Province of New Brunswick Fredericton NB $26,369,609, Minister of Finance Province of British Columbia Victoria BC $8,871,058, Minister of Finance Province of Saskatchewan Regina Sask $4,464,618, Ministre des Finances Province de Québec Québec Qué $78,452,328, Newfoundland Exchequer Account St John's Nfld $3,760,270, Provincial Treasurer Province of Alberta Edmonton Alta $7,457,808, Provincial Treasurer Province of Nova Scotia Halifax NS $4,417,590, Provincial Treasurer Province of Prince Edward Island Charlottetown PEI $1,331,386, The Toronto French School Toronto Ont $188,597, Treasurer Province of Ontario Toronto Ont $54,946,922, Trésorier Provincial Province du Manitoba Winnipeg Man $7,291,109.

Contributions under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility $1,266,977—Government of the Northwest Territories Yellowknife NWT $562,739, Government of the Yukon Territory Whitehorse YT $704,238.

Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $839,903—Assoc Canadienne d'Éducation de Langue Française Sillery Qué $53,870, Canadian Assoc of Second Language Teachers Winnipeg Man $283,842, Canadian Modern Language Review Welland Ont $51,550, Canadian Parents for French Ottawa Ont $142,960, Centre International de Recherche sur le Bilinguisme Québec Qué $83,750, Commission Nationale des Parents Francophones St Adolphe Man $50,000.

Contributions to non-profit voluntary associations and non-federal public administrations for the promotion of the use of official languages $4,800,661—British Columbia School Trustees Vancouver BC $54,365, Centre de Recherche en Droit Privé Montréal Qué $136,000, Centre de Traduction et de Documentation Juridiques Ottawa Ont $263,000, Centre de Traduction et de Terminologie Juridiques Moncton NB $370,000, Fitness and Amateur Sport Ottawa Ont $75,941, Government of the Northwest Territories Yellowknife NWT $176,316, Institut Joseph Dubuc Inc Winnipeg Man $110,010, Ontario Government Toronto Ont $54,625, Minister of Finance Government of Manitoba Winnipeg Man $500,000, Ministère des Affaires Civiques et Culturelles l'Office de la Télévision Toronto Ont $72,000, Minister of Finance Province of New Brunswick Fredericton NB $547,205, Ministry of Attorney General Toronto Ont $260,016, Ministry of Community and Social Services Toronto Ont $118,200, Newfoundland Exchequer Account St John's Nfld $250,000, Provincial Treasurer of Prince Edward Island Charlottetown PEI $54,567, Société d'Aménagement Régional Fredericton NB $109,713, Treasurer Province of Ontario Toronto Ont $300,000, United Way of Canada Ottawa Ont $61,510.

Contributions in respect of national federations and provincial associations as well as other groups, associations, institutions and individuals promoting the development of official language minority communities $2,118,360—Assoc Culturelle Franco-Canadienne de la Trinité St Denis Sask $56,700, Canada Trust en Fidéicommis pour la Fondation du Quotidien Francophone du Nouveau-Brunswick Saint John NB $700,000, Centre Culturel Colombien Vancouver BC $136,000, Centre Régional des Loisirs Culturels Inc Kapuskasing Ont $95,000, Conseil Communautaire Beausoleil Inc Newcastle NB $82,500, Conseil Communautaire Samuel de Champlain Saint John NB $90,000, Fédération des Franco-Colombiens Vancouver BC $477,400, Le Cercle Français de Fredericton Inc Fredericton NB $77,500, Les Productions de l'Étoile Inc Caraquet NB $57,000, Théâtre Français d'Edmonton Edmonton Alta $60,000.

Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development $6,051,204—Asia Pacific Business Centre University of BC Vancouver BC $378,108, Centre de Recherche Informatique de Montréal Inc Montréal Qué $79,165, Dalhousie University Halifax NS $141,510, Laurentian University of Sudbury Sudbury Ont $872,878, Queen's University at Kingston Kingston Ont $750,000, Saint Mary's University Halifax NS $332,843, The University of Alberta Edmonton Alta $120,336, Université de Sherbrooke Sherbrooke Qué $600,000, Université Laval Québec Qué $277,750, University of Ottawa Ottawa Ont $85,750, University of Saskatchewan Saskatoon Sask $1,988,190, University of Waterloo Waterloo Ont $68,481, University of Western Ontario London Ont $90,000, University of Windsor Windsor Ont $51,921.

Post-Secondary Education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $2,232,296,000—Government of the Northwest Territories Yellowknife NWT $3,809,125, Government of the Yukon Territory Whitehorse YT $2,281,000, Minister of Finance Province of Nova Scotia Halifax NS $92,187,750, Minister of Finance Province of Prince Edward Island Charlottetown PEI $13,340,125, Minister of Finance and Industry Province of New Brunswick Fredericton NB $75,134,000, Minister of Finance Province of British Columbia Victoria BC $311,586,000, Ministre des Finances Province de Québec Québec Qué $434,803,000, Newfoundland Exchequer Account St John's Nfld $60,212,000, Provincial Treasurer Province of Alberta Edmonton Alta $207,367,000, Provincial Treasurer Province of Manitoba Winnipeg Man $112,455,000, Provincial Treasurer Province of Saskatchewan Regina Sask $109,255,000, Treasurer Province of Ontario Toronto Ont $809,866,000.

The provision of funds for interest payments, liabilities and alternative payments, to provinces under the Canada Student Loans Act $351,250,058

Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share $7,891,807—Minister of Finance Province of British Columbia Victoria BC $2,407,074, Minister of Finance Province of Saskatchewan Regina Sask $90,731, Ministre des Finances Province de Québec Montreal Que $1,103,757, Provincial Treasurer Province of Ontario Toronto Ont $2,380,848, Provincial Treasurer Province of Manitoba Winnipeg Man $368,971, Provincial Treasurer Province of Alberta Edmonton Alta $1,537,055.

Contributions to the provinces and the territories towards the cost of language texts for citizenship classes $339,395—Provincial Treasurer Province of Ontario Toronto Ont $145,000, Provincial Treasurer Province of Alberta Edmonton Alta $133,065.

SECRETARY OF STATE—*Continued*

Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN $11,049,052—Action Éducation des Femmes Ottawa Ont $115,000, Assoc of Canadian Community Colleges Toronto Ont $200,000, Canadian Bureau for International Education Ottawa Ont $217,639, Canadian Congress for Learning Opportunities for Women Toronto Ont $264,744, Canadian Council of Christians and Jews Toronto Ont $365,310, Canadian Council on Children and Youth Ottawa Ont $1,000,000, Canadian Legal Advocacy Information and Research Assoc of the Disabled Ottawa Ont $100,000, Canadian 4-H Council Ottawa Ont $393,134, Coalition of Provincial Organizations of the Handicapped Winnipeg Man $400,000, Council for Canadian Unity Ottawa Ont $760,000, Interchange on Canadian Studies Halifax NS $157,470, National Action Committee on the Status of Women Toronto Ont $540,071, OPCAN Katimavik Montreal Que $3,643,046, Productions des Années '80 Inc Montréal Qué $74,500, Rehabilitation Resource Centre Calgary Alta $267,209, Society for Educational Visits and Exchanges in Canada (SEVEC) Ottawa Ont $823,420, University of Manitoba and University of Winnipeg Winnipeg Man $500,000, Women's Legal Education and Action Fund Toronto Ont $260,248, YMCA of Metropolitan Toronto Toronto Ont $700,000.

Contributions to aboriginal associations, aboriginal women's groups, native communications societies, friendship centres and capital assistance for friendship centres $31,917,081—Aboriginal Multi-Media Society of Alberta Edmonton Alta $56,000, Aboriginal Radio Television Society Edmonton Alta $513,600, Alberta Native Women's Assoc Region 6 Edmonton Alta $85,000, Baffin Region Inuit Assoc Frobisher Bay NWT $312,128, Brandon Friendship Centre Inc Brandon Man $183,973, Buffalo Narrows Friendship Centre Inc Meadow Lake Sask $95,094, Cariboo Friendship Society Williams Lake BC $156,872, Central Okanagan Indian Friendship Society Kelowna BC $148,138, Centre D'Amitié Autochtone de La Tuque La Tuque Qué $82,275, Centre d'Entraide Autochtone de Val d'Or Val d'Or Que $178,015, Conayt Friendship Society Merritt BC $120,284, Council for Yukon Indians Whitehorse YT $67,000, Federation of Saskatchewan Indian Nations Saskatoon Sask $533,002, First Nations Confederacy Inc Winnipeg Man $184,762, Georgian Bay Native Friendship Centre Midland Ont $87,497, Government of the Northwest Territories Yellowknife NWT $1,981,300, High Level Native Friendship Centre High Level Alta $120,100, Indian and Metis Friendship Centre of Winnipeg Winnipeg Man $196,181, Indian Council of First Nations of Manitoba Inc Winnipeg Man $79,723, Indian News Media Stand Off Alta $61,714, Inuit Broadcasting Corp Ottawa Ont $2,358,109, Inuit Committee on National Issues Ottawa Ont $1,220,250, Inuit Tapirisat of Canada Ottawa Ont $713,669, Inuvialuit Communications Society Inuvik NWT $777,213, James Bay Cree Communications Val d'Or Que $487,549, Kitikmeot Inuit Assoc Cambridge Bay NWT $168,085, Lillooet Friendship Centre Society Lillooet BC $114,285, Lloydminster Native Friendship Centre Inc Lloydminster Sask $100,762, Louis Riel Metis Assoc of British Columbia Dawson Creek BC $63,000, Lynn Lake Friendship Centre Lynn Lake Man $154,190, Ma-Mow-We-Tak Friendship Centre Thompson Man $291,450, Manitoba Keewatinowi Okimakanac Inc Thompson Man $240,080, Manitoba Metis Federation Winnipeg Man $638,504, Metis National Council Saskatoon Sask $1,074,246, Mic Mac Social and Economic Development Assoc Bay d'Espoir Nfld $64,617, Mikisew Broadcasting Corp Inc Thompson Man $1,081,490, Missinipi Broadcasting Corp La Ronge Sask $620,000, Mission Indian Friendship Centre Society Mission BC $129,187, Moose Mountain Friendship Centre Carlyle Sask $100,762, Naskapi Montagnais Innuit Assoc Northwest River Nfld $124,216, National Aboriginal Communications Society Ottawa Ont $296,293, National Assoc of Friendship Centres Ottawa Ont $336,200, National Indian Brotherhood Assembly of First Nations Ottawa Ont $1,670,787, Native Communications Society Northern Broadcasting Terrace BC $487,700, Native Communications Society of British Columbia Vancouver BC $240,216, Native Communications Society of Nova Scotia Sydney NS $51,349, Native Communications Society of the Western Northwest Territories Yellowknife NWT $655,568, Native Council of Canada Ottawa Ont $1,610,054, Native Council of Canada-Alberta Edmonton Alta $82,414, Native Women's Assoc of Canada Ottawa Ont $387,000, Nawican Friendship Centre Dawson Creek BC $129,187, Nishnawbe Aski Nation Toronto Ont $202,665, Nistawoyou Assoc Friendship Centre Fort McMurray Alta $141,284, North-West Friendship Centre Inc Meadow Lake Sask $117,000, Northern Native Broadcasting Yukon Whitehorse YT $1,609,000, Okalakatiget Communications Society Nain Nfld $646,023, Ontario Metis Non-Status Indian Assoc Sault Ste Marie Ont $695,284, Pauktuutit (Inuit Women's Assoc) Ottawa Ont $283,000, Port Alberni Friendship Centre Port Alberni BC $207,700, Red Deer Friendship Society Red Deer Alta $87,497, Sappujjijit Friendship Centre Ranklin Inlet NWT $55,788, Saskatchewan Native Communications Wheta Matowin Corp Regina Sask $51,084, Skoo Kum Jim Friendship Centre Whitehorse YT $140,571, Société de Communication Attikamek Montagnais Village des Hurons Que $1,030,000, St John's Native Friendship Centre St John's Nfld $86,014, Tansi Friendship Centre Society Chetwynd BC $111,666, Taqramiut Nipingat Inc Dorval Que $1,729,610, Vancouver Indian Centre Society Vancouver BC $203,011, Wawatay Native Communications Society Sioux Lookout Ont $1,898,420, Ye-Sa-To Communications Society Whitehorse YT $175,230, Yorkton Friendship Centre Yorkton Sask $162,713, Zhati Koe Friendship Centre Fort Providence NWT $104,889.

Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development $3,113,893—Affiliation of Multicultural Societies and Service Agencies of British Columbia Vancouver BC $67,450, Black Community Council of Quebec Inc Montreal Que $50,000, Calgary Multicultural Centre Service Group Calgary Alta $50,000, Canadian Arab Federation Islington Ont $66,850, Canadian Association of Chiefs of Police Ottawa Ont $87,628, Canadian Council for Multicultural and Intercultural Education Armdale NS $140,000, Canadian Folk Arts Council Toronto Ont $152,282, Canadian Heritage Services Group Toronto Ont $125,000, Canadian Hispanic Congress Islington Ont $64,800, Canadian Mental Health Assoc Toronto Ont $126,056, Centre Interculturel Monchanin Montréal Qué $60,500, Citizenship Council of Manitoba Inc Winnipeg Man $110,000, Commission des Droits de la Personne du Québec Montreal Que $50,000, Government of British Columbia Vancouver BC $293,239, Harambee Centres Canada Toronto Ont $102,000, Inter-Cultural Assoc of Greater Victoria Victoria BC $66,675, League for Human Rights of B'nai Brith Canada Downsview Ont $68,705, Maison Internationale de la Rive-Sud Brossard Qué $60,000, Multicultural Council of Saskatchewan Inc Regina Sask $87,000, National Multicultural Theatre Assoc Toronto Ont $95,000, Society for the Protection and Preservation of Black Culture in Nova Scotia Dartmouth NS $70,000, Sudbury Multicultural-Folk Arts Assoc Sudbury Ont $69,750, University of British Columbia Vancouver BC $350,000.

Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian Studies $1,598,988—Centre d'Étude en Enseignement du Canada Quebec

SECRETARY OF STATE—*Continued*

Que $820,920, Université d'Ottawa Ottawa Ont $55,500, University of British Columbia Vancouver BC $98,100, Vancouver Centennial Commission Vancouver BC $150,000.

Contributions to organizations, institutions and groups involved in human rights activities $1,248,565—Canadian Council on Social Development Ottawa Ont $1,248,565.

Social Sciences and Humanities Research Council $64,423,999

Doctoral completion fellowships $38,335

Doctoral completion fellowships renewals $73,370

Management reorientation fellowship renewals $9,650

Canadian Institute for Micro Reproductions $250,000

Public awareness grants $3,000

Program grants $44,651

Learned journals $2,519,172

Scholarly conferences $928,830

Leave fellowships $2,895,274

Doctoral fellowships $5,720,931

Doctoral fellowship renewals $7,426,940

Development of management research fellowships $300,000

Canada research fellowships $3,510,000

Postdoctoral fellowships $1,315,225

Postdoctoral fellowship renewals $1,563,157

Special MA scholarships $1,139,670

Jules & Gabrielle Léger fellowships $40,000

International conferences $716,206

International secretariats in Canada $68,740

International collaborative research $60,063

International conferences in Canada $111,355

Foreign scholars $73,285

Lectures abroad $18,753

International representation $185,907

Bilateral exchanges—Japan $45,481

Bilateral exchanges—Hungary $24,930

Bilateral exchanges—China $59,078

Bilateral exchanges—France $41,645

Small universities $535,000

Identification of themes $4,210

Research grants $15,308,366—Steve Hunka Edmonton Alta $73,129, Melvin Wiebe Kingston Ont $58,641, John Holladay Toronto Ont $62,282, Ernest Walker Saskatoon Sask $50,380, Peter Daley Montreal Que $62,805, Gilles Dussault Hull Que $76,186, Beverly Cavanaugh Kingston Ont $64,365, Rejean Landry Ste-Foy Que $62,434, Jane Gaskell Vancouver BC $59,560, Joseph Shaw Toronto Ont $50,500, Francine Mayer Montreal Que $50,746, Melvin Lerner Waterloo Ont $52,360, Raymond Mougeon Toronto Ont $55,871, Jon Shapiro Vancouver BC $65,279, Thomas Bruneau Montreal Que $55,494, Mary McDonald Toronto Ont $74,630, Paul Healey Peterborough Ont $65,971, Paul Crepeau Montreal Que $60,888, Ronald Schlegel Waterloo Ont $58,068, Timothy Hartnagel Edmonton Alta $77,638, John McLeod Saskatoon Sask $65,010, James Pesando Toronto Ont $78,834, James Pendergast Merrickville Ont $59,096, Richard Apostle Halifax NS $66,680, Edith Deleury Ste Foy Que $65,747, Marcel Simard Toronto Ont $75,181, Louise Paradis Montreal Que $62,188, Paul Tolstoy Montreal Que $85,582, Peter Snow London Ont $70,616, Denise Couture Montreal Que $65,234, Yves Morin Montreal Que $52,745, Real Ouellet Quebec Que $62,029, Harold Kalman Ottawa Ont $54,637, Jean Pierre Deslauriers Chicoutimi Que $50,210, Kenneth Blackwell Hamilton Ont $69,512, Gary Crawford Mississauga Ont $51,501.

Major research grants $1,982,072—Maurice Lemire Quebec Que $90,957, Ronald Lambert Waterloo Ont $53,226, Hermut Kallmann Ottawa Ont $113,560, Douglas Jackson London Ont $97,786, Gerard Bouchard Chicoutimi Que $201,851, Donald Redford Toronto Ont $133,076, Mary Edwards Ottawa Ont $90,924, Jacques Legare Montreal Que $240,447, Alexandra Johnston Toronto Ont $100,000, Ashley Amos Toronto Ont $248,927, Philip Winne Burnaby BC $97,284, Paul Sniderman Toronto Ont $201,357, Jonathan Kaye Montreal Que $171,506, John Robson Toronto Ont $97,465.

Presidential grants $231,538

Canadian research institutes abroad $137,500—Canadian Mediterranean Institute Ottawa Ont $100,000.

Major editorial grants $3,831,246—University of Toronto Press Toronto Ont $1,352,283, University of Toronto Toronto Ont $1,454,419, Université Laval Ste Foy Que $314,865, Paul Hebert Poirier Quebec Que $119,538, Université d'Ottawa Ottawa Ont $165,180, University of Victoria Victoria BC $226,424, Université de Sherbrooke Sherbrooke Que $157,799.

General research grants $2,872,629—University of Alberta Edmonton Alta $91,168, University of British Columbia Vancouver BC $101,956, University of Calgary Calgary Alta $62,028, Carleton University Ottawa Ont $59,366, Concordia University Montreal Que $53,457, Laurentian University Sudbury Ont $52,107, University of Manitoba Winnipeg Man $75,467, McGill University Montreal Que $71,542, Memorial University St John's Nfld $51,325, University of New Brunswick Fredericton NB $56,985, Queen's University Kingston Ont $57,849, University of Toronto Toronto Ont $133,051, University of Waterloo Waterloo Ont $52,360, University of Western Ontario London Ont $79,135, University of Windsor Windsor Ont $64,852, York University Downsview Ont $91,416, Université Laval Ste Foy Que $90,831, Université de Montreal Montreal Que $97,549, Université d'Ottawa Ottawa Ont $67,994, Université du Quebec à Montreal Montreal Que $57,094.

Scholarly publications $820,398—Social Science Federation of Canada Ottawa Ont $328,656, Canadian Federation for the Humanities Ottawa Ont $491,742.

Aid to scholarly associations attendance $959,690—Canadian Psychological Assoc Old Chelsea Que $52,494.

Aid to scholarly associations $1,933,136—Social Science Federation of Canada Ottawa Ont $448,247, Canadian Federation for the Humanities Ottawa Ont $466,971.

Women and work $894,611—Marianne Ainley Montreal Que $54,130, Mary Maxwell Kingston Ont $60,713, M Connelly Halifax NS $67,203, Marjorey Lang Vancouver BC $75,059, Julie White Ottawa Ont $82,818, Charles Jones Toronto Ont $84,562, Kathleen Lahey Windsor Ont $65,818.

SECRETARY OF STATE—*Concluded*

Education and work $246,917—Guy Cote Outremont Que $52,810.

Canadian studies research tools $1,846,100—Howard Fink Montreal Que $83,265, BC Library Assoc Vancouver BC $75,000, Canadian Nurses Assoc Ottawa Ont $63,681, Fernand Harvey Quebec Que $66,976, Canadian Women's Indexing Group Toronto Ont $65,626, Daniel Hickey Moncton NB $52,438, Ukrainian Museum of Canada Saskatoon Sask $75,000, Laurier Turgeon Quebec Que $65,246, Université de Moncton Moncton NB $60,305, Loren Singer Montreal Que $69,415.

Population aging $969,469—University of Manitoba Winnipeg Man $70,000, University of Toronto Toronto Ont $85,000, Gilbert Leclerc Sherbrooke Que $56,698, Ellen Gee Burnaby BC $52,167, Leandre Bouffard Sherbrooke Que $50,879, Bryan Spencer Hamilton Ont $75,840, Université de Moncton Moncton NB $100,000.

Specialized collections $838,261—University of Western Ontario London Ont $50,000, University of British Columbia Vancouver BC $50,000.

Managing the organization in Canada $484,806—Canadian Federation of Deans of Management and Administration Studies Ottawa Ont $50,000.

Family and the socialization of children $815,427—Hildy Ross Waterloo Ont $80,545, Bernard Terrisse Montreal Que $66,191, Richard Tremblay Montreal Que $56,385.

Human context of science and technology $528,975—William Leiss Burnaby BC $64,610, Rene Laperriere Montreal Que $54,457, Brigitte Schroeder Gudehus Montreal Que $51,074.

SOLICITOR GENERAL $145,504,713

Department $115,301,517

Grant to the Canadian Association of Chiefs of Police $49,000

Grant to the Canadian Association for the Prevention of Crime $122,500

Grant to the John Howard Society $50,000

Grants to authorized after-care agencies $1,782,649—Assoc des services de rehabilitation sociale Quebec Montreal Que $142,100, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $590,597, Canadian Criminal Justice Assoc Ottawa Ont $112,700, Church Council on Justice Ottawa Ont $53,900, John Howard Society of Canada Ottawa Ont $616,400, Prison Arts Foundation Brantford Ont $60,760, Salvation Army Toronto Ont $88,200, St Leonard's Society of Canada Windsor Ont $117,992.

Payments to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General $2,241,969—Canadian Council on Social Development and Canadian Criminal Justice Assoc Ottawa Ont $50,000, Elizabeth Fry Society Toronto Ont $59,369, Expansion Femmes de Québec Ste-Foy Que $87,177, Kent County Task Force on Family Violence Chatham Ont $50,745, National Joint Commission of the CACP and the FCS Ottawa Ont $143,255, Saanich Native Women's Society Saanichton BC $72,477, Simon Fraser University Burnaby BC $55,000, University of Montreal Montreal Que $149,283, University of Ottawa Ottawa Ont $82,020, University of Toronto Toronto Ont $119,899, Working for Women Inc of Saskatoon Saskatoon Sask $62,364.

Core Funding to National Voluntary Organizations $218,957—Canadian Training Institute Downsview Ont $93,100, National Assoc Active in Criminal Justice Ottawa Ont $67,057, Seventh Step Society of Canada Calgary Alta $58,800.

Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development of information and record-keeping systems relative to the implementation of the Young Offenders Act $2,239,231—Central Interior Society for Correctional Tasks Prince George BC $57,074, Children's Home of Winnipeg Winnipeg Man $70,851, Dakota Ojibway Tribal Council Brandon Man $95,595, Fraser Correctional Resource Society Burnaby BC $75,623, Inuit Tapirisat of Canada Ottawa Ont $70,907, Province of British Columbia Ministry of Attorney General Department of Finance Victoria BC $67,853, Province of Manitoba Department of Attorney General Winnipeg Man $69,051, Province of Manitoba Department of Social Services Winnipeg Man $303,074, Province of Newfoundland Department of Social Services St John's Nfld $222,700, Province of Nova Scotia Department of Social Services Halifax NS $325,491, Province of Ontario Ministry of Attorney General Toronto Ont $119,326, Province of Ontario Ministry of Community and Social Services Toronto Ont $69,078, Province of Prince Edward Island Ministry of Justice Charlottetown PEI $59,272, Province of Saskatchewan Department of Social Services Regina Sask $219,532.

Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act $108,597,211—Minister of Finance Province of Alberta Edmonton Alta $14,788,284, Minister of Finance Province of British Columbia Victoria BC $14,455,953, Minister of Finance Province of Manitoba Winnipeg Man $11,030,000, Minister of Finance Province of New Brunswick Fredericton NB $3,463,797, Minister of Finance Province of Newfoundland St John's Nfld $5,542,800, Minister of Finance Province of Nova Scotia Halifax NS $4,966,234, Minister of Finance Province of Prince Edward Island Charlottetown PEI $502,775, Minister of Finance Province of Saskatchewan Regina Sask $7,685,122, Treasurer of Ontario Province of Ontario Toronto Ont $46,162,246.

Correctional Service $1,267,321

Pensions and other employee benefits $166,778

Penitentiary inmates accident compensation $49,133

Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service $51,947

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $999,463—Allied Indian and Metis Society Native Liaison Program Vancouver BC $134,500, ARCAD Laval Que $52,426, Canadian Training Institute Toronto Ont $125,700, M2W2 Abbotsford BC $55,000, Native Clan Organization Inc Winnipeg Man $113,737, Native Counselling Services of Alberta Edmonton Alta $185,626, N'Shikewizwug Inc Kingston Ont $105,000, Operation Springboard Toronto Ont $77,605.

Royal Canadian Mounted Police $28,935,875

LAW ENFORCEMENT PROGRAM $28,935,875

Grant to the Royal Canadian Mounted Police Veterans Association $2,500

Grant to the International Association of Chiefs of Police $1,500

SOLICITOR GENERAL—*Concluded*

Payment in the nature of Workmen's Compensation to survivors of members of the Royal Canadian Mounted Police killed while on duty $371,068

Pensions under the Royal Canadian Mounted Police Pension Continuation Act $10,478,832

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $2,668,429

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $86,629

Contribution to non-RCMP candidates attending Canadian Police College courses $303,073

Supplementary Retirement Benefits Act annuities $15,023,844

SUPPLY AND SERVICES $257,235,026

Department $257,163,875

Transfer payments to provinces participating in the Reciprocal Taxation Program—Sales and Consumption Tax $240,006,534

Equalization payments $11,367,000

Motor vehicle registration fees $4,241,011

Grant to the Youth Science Foundation (YSF) $100,000

Grant to the Conseil de développement du loisir scientifique (CDLS) $87,000

Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology $1,362,330—The Young Naturalist Foundation Toronto Ont $50,000, Association of Science and Technology Ottawa Ont $50,000.

Statistics Canada $71,151

Conference of Commonwealth Statistician's Travel Fund $3,980

International Statistical Institute $2,178

International Association for Research in Income and Wealth $1,787

Challenge 86 Summer Student Employment Program Ottawa Ont $63,206

TRANSPORT $1,105,275,382

Department $263,483,122

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150

Grants to institutions assisting sailors $12,300

Grant to the Canada Safety Council for the promotion of boating safety $1,667

Grant to the Canadian Port and Harbour Association $5,000

Grant to operation Lifesaver Committee in support of a highway-railway grade crossing safety program $100,000—Operation Lifesaver Montreal Que $100,000.

Grant to Royal Canadian Flying Clubs Association $25,000

Grants to universities, other organizations, university students and other individuals for transportation research $119,600

Grant to National Transportation Week Committee $20,000

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $15,378,584—Province of British Columbia Victoria BC $15,378,584.

Grant to the Government of Quebec for improvements to the Montreal Commuter Train System $5,075,000—Government of Quebec Quebec Que $5,075,000.

Grant to Prince Rupert Grain Ltd for the deferral of demolition of an old grain elevator $150,000—Prince Rupert Grain Ltd Vancouver BC $150,000.

Contribution to the Canadian Red Cross Society in respect of its boating safety program $62,500—The Canadian Red Cross Society Toronto Ont $62,500.

Contribution to the Centre for Cold Oceans Resource Engineering (C-CORE) to support its research and development program $50,000—C-CORE St John's Nfld $50,000.

Contribution to the townships of Michipicoten and Sault Ste Marie $65,650

Contribution to the construction of ferry wharves at Isle Verte Que $174,000—Chambre de Commerce d'industrie et de tourisme de Grand Portage Inc Riviere-du-Loup Que $174,000.

Contribution to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $634,185—Canadian Marine Rescue Auxiliary Vancouver BC $634,185.

Contribution towards the pier protection program of the Laviolette Bridge under the Canada-Quebec Subsidiary Agreement on Transportation Development $642,950—Secretariat aux Affaires Intergouvernementales Canadiennes Grande Allee Est Quebec Que $642,950.

Contribution payments in support of grade separations in Quebec, Ontario and Manitoba approved under Parts II and III of the Railway Relocation and Crossing Act $7,968,228—City of Burlington Burlington Ont $780,952, City of Etobicoke Etobicoke Ont $817,638, City of London London Ont $1,000,000, City of Scarborough Scarborough Ont $1,000,000, Corporation of the City of Brampton Brampton Ont $1,000,000, Government of Quebec Quebec Que $130,000, Province of Ontario Downsview Ont $1,363,729, Regional Municipality of Durham Oshawa Ont $512,659, Regional Municipality of Peel Brampton Ont $1,363,250.

Contribution payments in support of a railway realignment in Victoriaville Quebec $700,000—Government of Quebec Quebec Que $700,000.

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program $66,396

Contributions for the operations of municipal or other airports $19,311,818—Blanc Sablon Que $194,163, Brandon Man $411,437, Broughton Island NWT $67,000, Campbell River BC $393,654, Cape Dorset NWT $59,000, Charlevoix Que $90,500, Charlo NB $1,021,725, Chevery Que $135,300, Churchill Falls Corp Ltd St John's Nfld $580,555, Cranbrook BC $541,316, Dauphin Man $170,625, Dawson Creek BC $667,400, District of Lynn Lake Man $306,758, District of Mystery Lake Thompson Man $514,572, Dryden Ont $686,372, Flin Flon Man $210,213, Fort Frances Ont $240,179, Gaspe Que $389,400, Government of Manitoba Winnipeg Man $203,502, Government of the North-

TRANSPORT—*Continued*

west Territories Yellowknife NWT $4,018,974, Government of the Yukon Territory Whitehorse YT $2,480,901, Hamilton Ont $842,000, Havre St-Pierre Que $155,000, Kelowna BC $205,897, Lake Harbour NWT $59,000, Manitoba Hydro Winnipeg Man $242,657, Moosonee Ont $115,673, Natashquan Que $193.700, Pangnirtung NWT $64,000, Peace River BC $432,981, Pembroke Ont $197,000, Pond Inlet NWT $70,000, Prince Albert Sask $284,085, Provincial Treasurer of Alberta Transport Department of Revenue Accounting Finance Services Edmonton Alta $250,600, Rouyn Que $735,437, Sanikiluaq NWT $66,000, Sarnia Ont $79,113, Sudbury Ont $1,013,587, The Toronto Harbour Commission Toronto Ont $767,573.

Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities: Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown, Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour and Hopedale) $5,574,760—Black Tickle Labrador $326,767, Cartwright Labrador $163,653, Charlottetown Square Labrador $464,763, Fogo Island Labrador $176,299, Fox Harbour Labrador $204,794, Hopedale Labrador $3,748,864, Paradise River Labrador $279,260, Other Labrador payments $135,284.

Contribution to Quebec—Nouveau Quebec Inuit airports $5,223,507—Government of Quebec Quebec Que $5,152,912, Laprade Victoriaville Que $70,595.

Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $7,330,326—Brandon Man $322,750, Collingwood Ont $63,744, Clanwilliam Erickson Man $373,694, Digby NS $498,000, Estechazy Man $203,494, Kincardine Ont $1,055,700, La Regie Intermunicipale de l'Aeroport de Pabock Chandler Que $150,000, La Regie Intermunicipale de l'Aeroport de Dolbeau-St-Methode $70,000, Oshawa Ont $50,000, Powell River BC $70,000, Qualicum Beach BC $338,984, Rainbow Lake Alta $79,463, Rhineland Altona Man $370,000, Salmon Arm BC $178,894, Steinback Man $499,000, Tisdale Man $65,593, Thetford Mines Que $65,000, Trenton NS $280,909, Vegreville Alta $105,897, Vernon BC $272,023, Victoriaville Que $1,221,723, Village Parent Que $133,000, Woodstock NB $129,279.

Contributions to CEGEP St-Jean sur Richelieu for air traffic control training $38,177

Payments to other government or international agencies for the operation and maintenance of airports, air navigation and airways facilities $134,481—International Civil Aviation Organization Montreal Que $134,481.

Contributions to flying clubs, schools and instructors $71,009—Royal Canadian Flying Clubs Association Ottawa Ont $71,009.

Contribution to Air Cadet League of Canada for Cadet training scholarships $25,000

Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under Subsidiary Agreements to Economic and Regional Development Agreements $2,326,171—Province of Manitoba Winnipeg Man $2,326,171.

Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development to the Provinces of Prince Edward Island and New Brunswick (Economic and Regional Development Agreement) $10,426,055—Province of Prince Edward Island Charlottetown PEI $348,827, Province of New Brunswick Fredericton NB $10,077,228.

Contributions for ferry and coastal passenger and freight services $12,841,544—Canadian National Railway Montreal Que $2,400,000, Coastal Transport Ltd Saint John NB $259,000, Northern Cruiser Co Ltd St John's Nfld $1,133,000, Northumberland Ferries Ltd Charlottetown PEI $6,238,152, Puddister Trading Co Ltd St John's Nfld $521,758, Sail Labrador Ltd St John's Nfld $372,698, Traversier CTMA Ferry Cap-aux-Meules Que $1,916,936.

Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $90,112,000—Canadian National Railway Company Montreal Que $47,355,000, Canadian Pacific Limited Montreal Que $42,757,000.

Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada $17,261,730—The Canadian Wheat Board Winnipeg Man $17,261,730.

Contribution to the Canada Grains Council for the GRAINBASE data bank and information service $90,000—Canada Grains Council Winnipeg Man $90,000.

Contribution to the Canadian National Railway Company in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement between Canada and Manitoba for improvements to the rail infrastructure at Churchill as provided in the Economic and Regional Development Agreement $2,503,038— Canadian National Railway Company Montreal Que $2,503,038.

Allowances to former employees of Newfoundland Railways, steamships and telecommunications services transferred to Canadian National Railway $2,176,751—Canadian National Railway Company Montreal Que $2,176,751.

Intercolonial and Prince Edward Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1986 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1986 $50 per month instead of $20 per month as fixed by the said Act $3,231,087—Canadian National Railway Company Montreal Que $3,231,087.

Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal $2,662,157—Canadian National Railway Company Montreal Que $2,662,157.

Payments for a program of assistance for the transportation of disabled persons $796,031—Canadian Urban Transit Association Toronto Ont $50,000, Prevost Car Inc Sainte-Claire Que $50,000, Progressive Building Maintenance Ltd Vancouver BC $50,400, Seniors Tranport Service Inc Winnipeg Man $60,279.

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network: Provinces of Nova Scotia, New Brunswick and Prince Edward Island $10,011,040—Province of New Brunswick Fredericton NB $3,351,286, Province of Nova Scotia Halifax NS $5,537,757, Province of Prince Edward Island Charlottetown PEI $1,121,996.

TRANSPORT—*Continued*

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development; Province of Newfoundland (Economic and Regional Development Agreement) $19,074,279—Province of Newfoundland St John's Nfld $19,074,279.

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in the construction, strengthening and improvement of provincial highways, secondary and access roads for the purpose of economic and regional development; Province of Quebec (Economic and Regional Development Agreement) $3,308,314—Canadian Pacific Consulting Services Ltd Montreal Que $140,978, Government of Quebec Quebec Que $498,075, International Aviation Management Training Institute Montreal Que $160,000, Province of Quebec Quebec Que $2,346,600, SNC/Deluc/ Co-Enterprises Montreal Que $71,723.

Systems Improvement Reserve Fund $8,156,469—BC Rail Ltd Vancouver BC $6,250,000, Central Western Railway Corporation South Edmonton Alta $1,906,469.

Contributions to the Roads and Transportation Association of Canada $184,706—Roads and Transportation Association of Canada Ottawa Ont $184,706.

Contributions to CN-Newfoundland Railway $9,361,462—Canadian National Railway Company Montreal Que $9,361,462.

Canadian Transport Commission $840,718,491

Contribution to Canadian National Railways for rail realignment project in Fort Saskatchewan Alta $1,000,000—Canadian National Railways Edmonton Alta $1,000,000.

Contributions under the Railway Relocation and Crossing Act $11,080,716—Canadian National Railways Edmonton Alta $786,874, Moncton NB $437,969, Montreal Que $2,868,673, St John's Nfld $119,457, Toronto Ont $1,205,912, Winnipeg Man $790,589, Canadian Pacific Ltd Toronto Ont $3,820,279, City of Niagara Falls Niagara Falls Ont $71,340, Department of Transportation Fredericton NB $119,462, Ministere des Transports Quebec Que $148,742, Toronto Hamilton & Buffalo Rly Co Hamilton Ont $82,000, Town of Montreal North Montreal North Que $60,994, Ville De Lery Ville De Lery Que $140,000.

Maritime Freight Rates Act $13,610,373—Canada and Gulf Terminal Railway Mont Joli Que $171,855, Canadian National Express Toronto Ont $755,086, Canadian National Railway Company Montreal Que $10,965,298, Canadian Pacific Express Co Ltd Toronto Ont $586,523, Canadian Pacific Ltd Montreal Que $802,577, Dominion Atlantic Railway Montreal Que $280,190.

Payment of operating subsidies to Regional Air Carriers $1,600,000—Eastern Provincial Airways Ltd Vancouver BC $543,465, Quebecair St Laurent Que $1,056,535.

Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act $672,083,942—BC Rail Vancouver BC $3,482,144, Canadian National Railway Company Montreal Que $360,806,082, Canadian Pacific Ltd Montreal Que $307,795,716.

Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act $73,777,730—Algoma Central Railway Sault Ste Marie Ont $2,388,554, Canadian National Railway Co Montreal Que $52,516,332, Canadian Pacific Ltd Montreal Que $16,743,243, Quebec North Shore & Labrador Rly Sept Iles Que $2,129,600.

Payments to railway, marine and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act $67,565,730—A & M Transport Ltd Havelock NB $186,087, Albany Cartage Co Ltd Havelock NB $128,322, Robert A Archibald Truck Ltd Amherst NS $52,729, G M Armour & Son Ltd Moncton NB $281,991, Thomas L Armstrong & Sons Ltd Apohaqui NB $50,777, Atcar Transport Ltd St Stephen NB $53,750, Atlantic Searoute Ltd Halifax NS $380,685, Bakery Transport Inc Halifax NS $119,595, Gerald Battest Trucking Ltd Pictou NS $126,015, J W Baughan Ltd Sackville NB $203,329, Bedford Transport Ltd Halifax NS $282,212, Bel Mont Transit Inc Rimouski Que $52,731, O Belanger Transport Inc St Come Liniere Que $58,402, Big Wheels Transport & Leasing Ltd Kensington PEI $845,532, L Bilodeau & Fils Ltee Bellechasse Que $98,893, Bimet Transport Inc Shediac NB $54,140, Black's Harbour Transfer Ltd Black's Harbour NB $114,140, BMC Ltd St John NB $183,613, David Brown United Ltd Waterville NS $245,041, Burgess Transfer & Storage Ltd Dartmouth NS $122,978, Burns Foods Transport Ltd Calgary Alta $77,806, Brunswick Petroleum Transport Ltd Dartmouth NS $305,185, Brunswick Transportation Ltd Campbellton NB $75,994, Burgess Contracting Ltd Havelock NB $113,509, Caldwell Transport Ltd Florenceville NB $139,375, Canadian National Express Etobicoke Ont $4,062,076, Canadian National Rail Montreal Que $3,936,557, Canadian Pacific Express Ltd Willowdale Ont $452,370, Canadian Pacific Express & Transport Ltd Willowdale Ont $1,308,622, Canadian Pacific Rail Montreal Que $675,243, Cape Breton Bulk Carriers Ltd Sydney NS $182,070, Cape Breton Development Corp Sydney NS $2,813,960, Caron et Fils Transport Inc Montmagny Que $117,655, Cement Cartage Co Ltd Havelock NB $189,093, Chabot et Desmarais Inc St Agapit Que $69,832, CMR Transport Inc Ste Perpetue Que $88,515, Commercial Highway Services Ltd Elmsdale NS $96,017, Conrad's Transport Ltd Dartmouth NS $93,149, Constructions F Morin Inc Pohenegamook Que $175,707, Day & Ross Ltd Hartland NB $4,872,980, Day & Ross Nfld Ltd St John's Nfld $82,699, DMR Transport Ltd Saint John NB $65,199, Desvraco Inc Degelis Que $143,580, Dominion Atlantic Rail Montreal Que $151,268, Diamond's Transfer Ltd Moncton NB $50,998, M & N Dore Trucking Ltd Nackawic NB $51,643, Jean Claude Dumais Inc Luceville Que $244,705, Leo Dussault Transport Ltee Donnacona Que $139,691, Easson's Transport Ltd Berwick NS $299,379, EDF Transport Ltd Scotsburn NS $100,875, Fitz Ennis Cement Carriers Ltd St John's Nfld $111,317, Equipement Asselin Inc St Georges de Champlain Que $67,764, Falls Transport Ltd Grand Falls NS $81,280, H E Fisher Ltd Sackville NB $95,083, Florist Transport Ltd Falmouth NS $135,962, Jules Fournier Inc Val Brillant Que $71,452, R E & J E Friars Ltd St John NB $54,963, Raymond Gauvin St Adalbert Que $50,177, Ken Giberson Transport Ltd Newcastle NB $54,634, Gloucester Transport Ltee Cocagne NB $54,202, Noel Godbout Transport Ltee St Quentin NB $108,684, Fernand Gosselin Inc St Romuald Que $318,424, Grand Falls Central Railway Co Ltd Grand Falls Nfld $189,265, John R Gunn Motor Express Inc Charlottetown PEI $95,031, William Gregan Ltd Chatham NB $158,269, Halifax Transfer Co Ltd Bedford NS $52,771, Boyd B Harding Ltd Plaster Rock NB $51,728, Higgins Trucking Ltd Chipman NB $151,632, Hillmans Transfer Sydney NS $138,555, Holland's Carriers Ltd New Germany NS $66,062, Household Movers & Shippers Ltd St John's Nfld $349,231, Hoyt's Moving & Storage Ltd Armdale NS $81,059, Hoyt's Moving & Storage NB Ltd St John NB $70,814, Interlait Inc St Agapit Que $160,382, Jardine Transport Ltd Fredericton NB $259,771, Jeric Transport Ltd Fredericton NB $177,473, Jumbo Motor Express Ltd Etobicoke Ont $764,929, King Freight Lines Ltd Pictou NS $127,552, Lariviere & Fils de Beauce Inc St Zacharie Que $66,901, L'Islet Express Inc St Eugene Que

TRANSPORT—*Concluded*

$77,262, Joseph Lefrançois Inc Amqui Que $102,860, Harold B Legge Port Williams NS $173,791, Leigh Nickerson Trucking Ltd Stoney Island NS $69,481, Leonard Pineault & Fils Inc St Alexis Que $67,691, Les Demenagements Bellechasse Ancienne Lorette Que $63,063, Les Entreprises Lionel Dionne Inc St Alexandre Que $52,603, Les Entreprises Forestieres St Magloire Inc St Magloire Que $61,907, Les Entreprises H Jalbert Inc St Pamphile Que $100,695, Les Entreprises Roland Joyal & Fils Inc Yamaska Est Que $66,692, Les Entreprises Yvon Levesque Inc Mont Joli Que $74,935, Les Entreprises E Normand Inc Ste Angele de Merici Que $59,654, Les Industries Alex Couture Inc St Romuald Que $116,089, Les Transports Fraser Ville Inc Riviere Du Loup Que $337,362, Lunenburg Transport Ltd Lunenburg NS $57,025, M R MacLaughlin Enterprises Ltd Antigonish NS $65,630, John E MacLean Enterprises Ltd Margaree Harbour NS $80,902, J P MacInnis Trucking Ltd Whycocomagh NS $74,127, Maritime Ontario Freight Lines Ltd Mississauga Ont $1,152,171, Maritime Warehousing & Transfer Co Ltd Dartmouth NS $94,015, Matane Gaspesie Transport Inc Matane Que $299,908, Herve Matte & Fils Camionneurs Ltee Donnacona Que $110,487, McCully & Soy Ltd Debert NS $75,517, McNeil's Transport Ltd Mount Pearl Nfld $66,810, Midland Transport Ltd Moncton NB $3,483,196, Milltown Trucking Co Ltd St Stephen NB $118,731, Murphy Brothers Ltd Corner Brook Nfld $51,752, Terrence O'Brien Stephenville Nfld $77,716, O'Donnell Trucking Ltd Millerton NB $67,259, Donald R O'Neill Baie Ste Anne NB $68,466, Parent Lumber Ltd St Quentin NB $99,902, Pike's Ltd St John's Nfld $217,499, Pole Star Transport Ltd Hantsport NB $403,913, Quinnsway Transport Ltd Mount Pearl Nfld $54,704, R & G Milk Trucking Co Ltd Sussex NB $178,727, Refrigerated Carryall Ltd Moncton NB $367,368, Restigouche Transport Ltd Campbellton NB $433,199, Vincent Rice Green Bay Nfld $59,497, V A Ross Trucking Ltd Boiestown NB $160,744, Roy's Midway Ltd St John NB $491,374, S & G Transport Ltd Fredericton NB $133,183, Shediac Dairy Ltd Shediac NB $53,180, Southwest Trucking Ltd Stephenville Nfld $72,069, St Lambert Transport Inc Bernieres Que $64,659, Leon St Onge et Fils Ltee Cte Kamouraska Que $56,570, Summers Transport Ltd Mount Pearl Nfld $280,279, Sunbury Transport Ltd Fredericton NB $347,275, Syndicat des Producteurs de lait du Quebec Quebec Que $156,484, F M Taylor Trucking Ltd Debert NS $94,686, Thompson's Transfer Co Ltd Middleton NS $455,407, Trans Ali Inc St Georges Est Que $100,315, Transbois (Canada) Ltee St Pamphile Que $289,087, Trans Viande Temis Inc Notre Dame Du Lac Que $100,154, Transport ADS Inc St Henri de Levis Que $226,484, Transport Alimentaire du bas St Laurent Inc Matane Que $200,433, Transport AMC Inc ND des Auxilaires Buckland Que $78,669, Transport Amical Amqui Que $114,050, Transport De La Matapedia Inc Causapscal Que $67,085, Transport Denis Berube Inc Price Que $89,566, Transport Bruno Boulianne Ltee St Georges Que $128,456, Transport E J Bourque Ltee Mont Joli Que $68,629, Transport J Bujold Inc Pointe au Pere Que $148,972, Transport Cabano Inc Riviere du Loup Que $288,102, Transport Chabot & Tanguay Inc Ste Justine Que $214,992, Transport D'Anjou Inc Riviere du Loup Que $873,255, Transport D'Allaires Ltee Montmagny Que $115,937, Transport Dionne Ltee Mont Joli Que $97,317, Transport Guerette Inc Degelis Que $140,118, Transport Felix Huard & Fils Ltee Luceville Que $105,780, Transport Jenkins Ltee Amqui Que $51,783, Transport L Rodrigue Inc St Methode Que $57,934, Transport Lac des Aigles Ltee Lac des Aigles Que $109,419, Transport PA Lessard Inc Beauce Que $128,681, Transport Guy Levasseur Inc Estcourt Que $69,094, Transport A Lord Inc Ste Perpetue Que $63,032, Transport Mont Joli Inc Mont Joli Que $120,701, Transport Morneau Inc St Arsene Que $168,755, Transport Gerald Pelletier Ltee Isle Verte Que $238,402, Transport Regis Harrission Inc Ste Felicite Que $163,893, Transport Route Canada Inc Etobicoke Ont $119,019, Transport Samson Inc Quebec Que $351,382, Transport Jean Soucy Inc St Alexandre Que $159,727, Transport Speribel Inc Montreal Que $1,901,156, Transport St Francois Ltd St Francois NB $82,933, Transport Ste Marie Inc Rougemont Que $60,322, Transport Thebarge Ltee Rimouski Que $197,830, Transport Y Thebarge Inc Rimouski Que $236,047, Transport JH Thibeault & Fils Inc St Narcisse Que $50,375, Translait Inc Ste Claire Que $214,380, Truro Feed & Grain Transport Ltd Truro NS $57,387, Wallace Ware & Cartage Ltd Moncton NB $98,085, Westfield Transport Ltd Truro NS $66,178.

Grain Transportation Agency Administrator $1,073,769

Contributions to a limited number of trucking companies adversely affected by the Western Grain Transportation Act for the transport of specialty crops, in accordance with terms and conditions prescribed by the Minister during the period from April 1, 1986 to May 31, 1986 $20,270

Contributions under the Systems Improvement Reserve Fund $1,053,499—Central Western Railway Stettler Alta $850,147, Kelsey Trail Trucking Ltd Tisdale Sask $51,396, Motrux Inc Burnaby BC $50,522.

TREASURY BOARD $487,418

Secretariat $487,418

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $153,000

Grant to the Institute of Public Administration of Canada $153,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $334,418

Grant payments under earlier superannuation and retirement acts $7,455

Grant payments under the Public Service Pension Adjustment Act $326,963

VETERANS AFFAIRS $1,256,043,234

Department $1,256,043,234

VETERANS AFFAIRS PROGRAM $487,872,463

North West Field Force $632

South African War $40,969

World War I $10,849,635

World War II and Special Forces (Korea) $391,055,017

Dual Services (World War I and II) $534,600

Civilian War Allowances $22,921,129

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,369,022

Grant to Army Benevolent Fund $18,000

Grant to Royal Canadian Legion $9,000

Children of War Dead (Education Assistance) $710,711

VETERANS AFFAIRS—*Concluded*

University and Vocational Training $80,198

Assistance to Canadian Veterans—Overseas District $91,988

Last Post Fund $2,344,196

Canadian Veterans Association of the United Kingdom $1,000

Payments under the War Service Grants Act: Re-establishment credits under Section 8 $105

Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act $2,328

Returned Soldiers Insurance actuarial liability adjustment $6,760

Veterans Insurance actuarial liability adjustment $620,294

Commonwealth War Graves Commission $3,374,694

United Nations Memorial Cemetery in Korea $25,849

Treatment and Related Allowances $2,538,698

Grants to various provinces concerning the provision of prosthetic services to veterans $193,885

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $32,099,867

Provincial and Dominion Land Grants $107,189

Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health program $17,876,697

CANADIAN PENSION COMMISSION PROGRAM
$768,170,771

The Flying Accidents Compensation Order $404,084

World War I $75,626,458

World War II $630,550,409

Civilians World War II $2,220,473

Defence Forces, Peacetime Services $44,776,645

Special Forces (Korea) $12,817,717

Newfoundland Special Awards $17,102

Burial Grants $1,657,841

Gallantry Awards $29,504

Compensation for Loss of Earnings $70,538

APPENDIX 1

Payments under Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1986-87
Newfoundland	140,613	25,797	166,410
Prince Edward Island	31,107	5,725	36,832
Nova Scotia	214,925	39,438	254,363
New Brunswick	181,475	32,173	213.648
Quebec	1,085,629	294,503	1,380,132
Ontario	2,002,812	407,344	2,410,156
Manitoba	262,586	48,139	310,725
Saskatchewan	254,591	45,461	300,052
Alberta	515,509	106,396	621,905
British Columbia	779,349	129,389	908,738
Total provinces	5,468,596	1,134,365	6,602,961
Northwest Territories	9,067	2,261	11,328
Yukon Territory	5,358	1,039	6,397
Total	5,483,021	1,137,665	6,620,686

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. These contributions take the form of a transfer of a predetermined number of tax points (and associated equalization) which are estimated at 5.3 billion in 1986-87, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the gross national product and population (as shown above). The payment of cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition, give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra-billing by a medical practitioner or a dentist or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions.

The Act also provides that if, prior to March 31, 1987, a province eliminates extra-billing or user charges, the amounts deducted shall be refunded to the province.

All provinces have taken action to eliminate extra-billing or user charges as defined under the Canada Health Act. With the exception of the extra-billing deduction for New Brunswick, all refunds have been made.

Transactions during the year with respect to the deduction and reimbursement of extra-billing and user charges were as follows:

Provinces	Deductions not refunded at March 31, 1986	Deductions 1986-87		Refunds 1986-87	Deductions not refunded at March 31, 1987
		Extra-billing	User charges		
	(in thousands of dollars)				
New Brunswick	6,384	206	296	(6,533)	353(1)
Quebec	14,032			(14,032)	
Ontario	93,324	13,332		(106,656)	
Alberta	21,792	5,878	1,362	(29,032)	
British Columbia	53,417		31,332	(84,749)	
Total	188,949	19,416	32,990	(241,002)	353

(1) To be refunded during fiscal year 1987-88.

APPENDIX 2

Payments under the Canada Assistance Plan (National Health and Welfare)
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (-)
	1987	1986	
Newfoundland	85,460	75,694	9,766
Prince Edward Island	19,780	20,734	(954)
Nova Scotia	124,405	104,476	19,929
New Brunswick	145,108	136,906	8,202
Quebec(1)	1,107,757	1,198,334	(90,577)
Ontario	1,132,191	1,052,343	79,848
Manitoba	154,581	141,306	13,275
Saskatchewan	160,705	148,630	12,075
Alberta	427,333	389,773	37,560
British Columbia	632,056	593,473	38,583
Total provinces	3,989,376	3,861,669	127,707
Northwest Territories	12,004	11,576	428
Yukon Territory		2,860	(2,860)
Total	4,001,380	3,876,105	125,275

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

(1) The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for Special Welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1986-87	1985-86
	(in thousands of dollars)	
Cash payments	1,107,757	1,198,334
5 tax abatement units (estimated value)	438,040	407,445
	1,545,797	1,605,779

APPENDIX 3

Details of New Horizons Payments (National Health and Welfare)
(in thousands of dollars)

	Year ended March 31, 1987		Year ended March 31, 1986	
Provinces and territories	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	41	209	48	235
Prince Edward Island	20	65	17	96
Nova Scotia	87	394	99	518
New Brunswick	80	309	71	381
Quebec	636	2,429	583	2,939
Ontario	565	3,582	468	4,334
Manitoba	74	495	73	634
Saskatchewan	156	489	193	607
Alberta	134	739	122	834
British Columbia	234	1,257	227	1,541
Total provinces	2,027	9,968	1,901	12,119
Northwest Territories	2	15	1	6
Yukon Territory			1	2
Total	2,029	9,983	1,903	12,127

The New Horizons Program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

APPENDIX 4

Summary of payments under the Family Allowances Act (National Health and Welfare)

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1987	3,659	6,592	2,534
1986	3,645	6,585	2,501
1985	3,635	6,586	2,418
1984	3,638	6,622	2,326
1983	3,642	6,672	2,231

Federal family allowances are paid in respect of dependent children under age 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year based on increases in the Consumer Price Index in excess of 3%. The federal monthly rate of family allowances per child was $31.58 in 1986 and $31.93 in 1987. Special allowances were $47.12 a month in 1986 and $47.64 in 1987.

A provincial government may request the federal government to vary the federal family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province for a specific four year period is equal to the average monthly federal rate over the same period. The provinces of Alberta and Quebec have exercised this option.

In March 1987, there were 3,659,017 families and agencies receiving an average of $58.22 on behalf of 6,591,974 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1986 Child Tax Credit was $454.00 per child. The total credit payable was reduced by 5% of net family income above $23,500. Payments applicable to taxation years 1984, 1985 and 1986 made from April 1, 1986 to March 31, 1987 amounted to $20,138,204, $804,566,476 and $535,777,436 respectively, a total of $1,360,482,116.

Details of payments under the Family Allowances Act (National Health and Welfare)
(all figures in thousands)

	Year ended March 31, 1987			Year ended March 31, 1986		
Provinces and territories	Number of families	Number of children	Payments	Number of families	Number of children	Payments
Newfoundland	96	180	69,853	97	186	71,104
Prince Edward Island	19	36	13,692	19	36	13,618
Nova Scotia	129	231	88,625	129	233	88,567
New Brunswick	110	198	76,251	111	201	76,563
Quebec	940	1,623	624,879	939	1,630	614,855
Ontario	1,289	2,306	884,983	1,276	2,285	870,292
Manitoba	154	292	111,916	153	291	110,468
Saskatchewan	148	295	113,098	147	295	111,982
Alberta	358	676	261,353	358	674	256,155
British Columbia	403	728	279,025	403	727	276,322
Total provinces	3,646	6,565	2,523,675	3,632	6,558	2,489,926
Northwest Territories	9	20	7,944	9	20	7,905
Yukon Territory	4	7	2,801	4	7	2,730
Total	3,659	6,592	2,534,420	3,645	6,585	2,500,561

APPENDIX 5

Summary of payments under the Old Age Security Act (National Health and Welfare)
(in millions of dollars)

	Year ended March 31				
	1987	1986	1985	1984	1983
Old age security pension (OAS)	9,520	8,858	8,216	7,649	7,005
Guaranteed income supplement (GIS)	3,452	3,319	2,953	2,524	2,416
Spouse's allowance (SPA)	473	348	249	233	222
	13,445	12,525	11,418	10,406	9,643

A full or partial basic Old Age Security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have little or no other income apart from the old age security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and to widows and widowers aged 60 to 64. All recipients must meet certain residence requirements. Entitlement is based on income.

All benefits under the old age security program are subject to change in January, April, July and October of each year based on increases in the consumer price index.

The benefits in effect as at April 1, 1987 were as follows:

Monthly benefits	$
OAS (basic)	300.34
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	356.94
Married couple, both pensioners—Each	232.47
Spouse's allowance (maximum)	532.81
Widowed recipients	588.24

In March 1987, there were 2,748,504 old age security pensioners, of whom 1,345,391 or 50% were also receiving a supplement; the average supplement paid was $219.50. In addition there were 143,764 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowances benefit was $286.56.

Details of payments under the Old Age Security Act (National Health and Welfare)
(all figures in thousands)

	Year ended March 31, 1987		Year ended March 31, 1986	
Provinces and territories	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	57	316,218	55	296,145
Prince Edward Island	17	91,235	17	86,591
Nova Scotia	112	565,935	110	532,245
New Brunswick	87	444,767	85	417,679
Quebec	710	3,504,897	688	3,278,881
Ontario	1,050	4,603,570	1,013	4,276,499
Manitoba	142	665,395	139	627,966
Saskatchewan	136	639,460	133	602,554
Alberta	201	923,892	193	854,821
British Columbia	365	1,625,943	350	1,503,226
Total provinces	2,877	13,381,312	2,783	12,476,607
Northwest Territories	1	9,691	1	8,715
Yukon Territory	1	4,645	1	4,217
International	13	49,014	9	35,310
Total	2,892	13,444,662	2,794	12,524,849

* Includes recipients of spouse's allowance.

** Includes Old Age Security, Guaranteed Income Supplement and Spouse's Allowance.

SECTION 8

1986-87
PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

Page

Public debt charges 8.2

Public debt charges

Public debt charges include interest on unmatured debt (including Treasury bills and Canada bills), on specified purpose accounts and on other accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal[1]	Amount expended in 1986-87[2]
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency--			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3¾	197,045,000	7,389,186
AT 21—1963-88	5	100,000,000	5,000,000
CT 9—1964-88	5	50,000,000	2,500,000
CT 12—1964/65-90	5¼	225,000,000	11,812,500
F 6—1966/67-92	5¾	225,000,000	12,937,498
F 12—1967-90	5¼	125,000,000	6,562,500
F 23—1967-94	6¼	125,000	7,813
F 33—1968-95	6½	100,000,000	6,500,000
F 47—1969/70/77-86 (matured Oct 1, 1986)	8		16,550,119
F 61—1971-89	6¾	150,000,000	10,125,000
F 79—1980-87	8	7,000	558
F 85—1974/75/76/77-94	9½	727,545,000	68,803,583
F 97—1975/76-95	10	690,625,000	69.070,360
J 2—1976/78-2001	9½	1,379,000,000	131,017,688
J 7—1977-2002	8¾	240,000,000	21,226,901
J 9—1977/78-97	9¼	984,000,000	91,030,644
J 11—1977-87	8¼	525,000,000	43,312,500
J 13—1977-99	9	592,750,000	53,947,711
J 15—1978-88	8¾	125,000,000	10,937,500
J 18—1978-2003	9½	751,500,000	72,047,805
J 22—1978-2000	9¾	537,500,000	52,052,312
J 24—1979-2004	10¼	2,200,000,000	225,500,000
J 25—1979-2002	10	1,850,000,000	185,000,000
J 26—1979/85-89	10	450,000,000	45,000,000
J 29—1979/80/83-89	10½	775,000,000	81,375,000
J 30—1979-2004	10½	600,000,000	63,000,000
J 33—1979/80/83/84-89	11¼	1,075,000,000	120,937,500
J 34—1979/80/83-2002	11¼	1,625,000,000	182,812,500
J 35—1980/83-2003	11¾	2,700,000,000	317,250,000
J 38—1980-90	13¾	839,453,000	115,424,788
J 39—1980/81/82-2000	13¾	1,050,000,000	144,375,000
J 41—1980-90	13	1,784,422,000	231,974,860
J 42—1980/81-2001	13	1,325,000,000	172,250,000
J 49—1980-90	12½	22,539,000	2,817,375
J 53—1980-99	13½	400,000,000	54,000,000
J 56—1981-91	12½	718,974,000	89,871,750
J 58—1981-89	13¾	442,320,000	60,819,000
J 60—1981-90	13¼	592,912,000	78,560,840
J 61—1981-86 (matured May 1, 1986)	14½		99,597
J 62—1981-91	14½	490,857,000	71,192,713
J 64—1981-86 (matured June 1, 1986)	15¼		122,111
J 65—1981-93	15¼	895,006,000	136,496,713
J 66—1981-2001	15¾	425,000,000	66,937,500
J 68—1981-86 (matured July 1, 1986)	14¾		-615,361
J 69—1981-93	14¾	445,459,000	66,492,141
J 70—1981-2000	15	175,000,000	26,250,000
J 72—1981-86 (matured Oct 1, 1986)	18		978,434
J 73—1981-91	18	392,685,000	70,368,627
J 75—1982-87 (matured Feb 1, 1987)	15½		52,404,695
J 76—1982-92	15½	1,246,186,000	141,251,366
J 78—1982-87 (matured Mar 15, 1987)	15		114,739,726
J 79—1982-2002	15½	350,000,000	54,250,000
J 81—1982-87	14¾	250,000,000	36,875,000
J 82—1982-92	15	200,000,000	30,000,000

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1986-87[2]
	%	$	$
[3]J 84—1982-87	15	6,592,000	41,940,242
J 85—1982-92	15	393,408,000	18,059,757
[3]J 87—1982-87	14¼	544,881,000	87,037,518
J 88—1982-92	14¼	105,119,000	5,587,482
J 90—1982-87	13	450,000,000	58,500,000
J 91—1982-92	13½	400,000,000	54,000,000
J 92—1982/84-87	12	475,000,000	57,000,000
J 93—1982-92	12¾	500,000,000	63,750,000
J 95—1982/83-92	11¾	2,050,000,000	240,875,000
J 96—1982/83/84-87	11	900,000,000	99,000,000
J 98—1983-88	10¼	500,000,000	51,250,000
J 99—1983-93	11¼	1,850,000,000	208,125,000
H 2—1983/85-88	10½	875,000,000	91,875,000
H 3—1983-93	10¾	1,050,000,000	112,875,000
H 5—1983/85-90	10¾	550,000,000	59,125,000
H 6—1983/85-2005	12¼	1,375,000,000	168,437,500
H 8—1983/84-93	11¾	1,025,000,000	120,437,500
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 11—1983/85-88	10¾	825,000,000	88,687,500
H 12—1983/84-93	11½	850,000,000	97,750,000
H 14—1983/84-86 (matured Dec 15, 1986)	10		14,191,781
H 15—1984-89	11	200,000,000	22,000,000
H 17—1984/85-94	12	700,000,000	84,000,000
H 18—1984/85-2006	12½	975,000,000	121,875,000
H 20—1984-89	12½	575,000,000	71,875,000
H 21—1984-94	13	1,025,000,000	133,250,000
H 22—1984-2004	13½	550,000,000	74,250,000
H 23—1984-87	12¼	650,000,000	79,625,000
H 24—1984-89	13¼	525,000,000	69,562,500
H 25—1984-94	13¾	1,200,000,000	165,000,000
H 26—1984-2006	14	1,025,000,000	143,500,000
H 27—1984-87	13	375,000,000	48,750,000
H 28—1984-86 (matured June 6, 1986)	13		9,015,411
H 29—1984-94	13½	250,000,000	33,750,000
H 30—1984-2007	13¾	325,000,000	44,687,500
H 31—1984-87	13½	150,000,000	20,250,000
H 32—1984-89	13½	150,000,000	20,250,000
H 36—1984-2007	13	700,000,000	91,000,000
H 37—1984-86 (matured Sept 5, 1986)	12¼		21,009,589
H 39—1984-94	12¾	475,000,000	60,562,500
H 40—1984-89	12¼	325,000,000	39,812,500
H 41—1984-2008	12¾	750,000,000	95,625,000
H 42—1984-94	12½	900,000,000	112,500,000
H 43—1984/85-90	12	400,000,000	48,000,000
H 44—1984/85-95	12¼	725,000,000	88,812,500
H 45—1984/85-88	11¾	350,000,000	44,552,083
H 46—1984-86 (matured Dec 5, 1986)	10¾		29,573,944
H 47—1984-91	11½	225,000,000	25,875,000
H 48—1984-95	11¾	475,000,000	55,812,500
H 49—1985-89	10¾	350,000,000	37,625,000
H 51—1985-95	11½	375,000,000	43,125,000
H 52—1985-2008	11¾	725,000,000	85,187,500
H 54—1985-95	11¼	1,350,000,000	151,875,000
H 55—1985-87 (matured Mar 5, 1987)	12		44,580,822
H 56—1985-90	11¾	150,000,000	17,625,000
H 57—1985-91	11	425,000,000	46,750,000
H 58—1985-2009	11½	400,000,000	46,000,000
H 59—1985-87	10	450,000,000	45,000,000
H 61—1985-92	10¼	750,000,000	76,875,000
H 62—1985-95	10½	1,850,000,000	194,250,000
H 63—1985-2009	10¾	1,000,000,000	107,500,000
H 64—1985-88	10	625,000,000	62,500,000
H 65—1985-90	10½	1,100,000,000	117,398,630
H 66—1985-87	9¾	500,000,000	48,750,000

Public debt charges—*Continued*

	Rate of interest	Amount of principal(1)	Amount expended in 1986-87(2)
	%	$	$
H 67—1985-95	10¾	950,000,000	102,125,000
H 68—1985-2009	11	625,000,000	68,750,000
H 69—1985/86-88	9¾	475,000,000	52,997,260
H 70—1985-90	10¼	375,000,000	41,640,625
H 71—1985-87	9¼	500,000,000	43,046,875
H 72—1985/86-89	9¼	275,000,000	25,085,864
H 73—1985/86-91	9¼	550,000,000	50,431,507
H 74—1985-2008	10	325,000,000	32,455,480
H 75—1986-91	9⅜	625,000,000	63,899,248
H 76—1986-96	10¼	350,000,000	35,875,000
H 77—1986-90	10	500,000,000	50,000,000
H 78—1986-88	9¾	550,000,000	53,625,000
H 79—1986-2010	9¾	325,000,000	31,817,721
H 80—1986-96	9¼	475,000,000	42,553,165
H 81—1986-2010	9½	325,000,000	29,986,808
H 82—1986-89	8½	1,175,000,000	63,077,554
H 83—1986-91	8½	1,700,000,000	127,465,034
H 84—1986-96	8¾	1,975,000,000	112,209,771
H 85—1986-2010	8¾	325,000,000	26,256,004
H 86—1986-88	8½	550,000,000	38,104,452
H 87—1986-2011	9	1,300,000,000	59,936,290
H 88—1986-90	9	500,000,000	31,068,493
H 89—1986-91	8¾	1,600,000,000	65,589,049
H 90—1986-88	8¾	550,000,000	27,490,582
H 91—1986-88	8½	600,000,000	16,208,2:9
H 93—1986-94	8¾	250,000,000	6,352,740
H 94—1987-92	8½	550,000,000	17,675,342
H 95—1987-90	8	600,000,000	4,504,109
H 96—1987-94	8¼	800,000,000	7,910,958
H 97—1987-97	8¼	1,125,000,000	10,425,513
H 98—1987-2011	8½	750,000,000	4,890,411
H 99—1987-89	8	600,000,000	3,419,178
A 1—1987-92	7¾	600,000,000	2,420,548
Discounts or premiums			85,234,038
Commissions			42,995,656
		94,425,910,000	***10,142,139,806***
Payable in foreign currencies—			
United States dollars(4)—			
1962-87	5	58,486,400	3,052,841
1968-88	6⅞	130,550,000	9,292,250
1978-98	8⅜	326,375,000	29,127,703
1978-98	9¼	456,925,000	43,661,303
1981-86 (matured Nov 3, 1986)	16¼		39,655,210
1985-89	9¼	587,475,000	37,151,994(5)
1985-95	10⅛	587,475,000	38,808,974(5)
1985-95	10	652,750,000	40,901,813(5)
1986-96	9	1,305,500,000	119,139,600
		4,105,536,400	*360,791,688*
Deutsche marks(6)—			
1982-89	8½	144,360,000	12,696,223
Swiss francs(7)—			
1979-89	3⅜	217,728,000	8,194,748
1984-92	5¼	172,800,000	9,250,241
		390,528,000	*17,444,989*
Japanese yen(8)—			
1986-91	6⅛	535,052,073	35,926,871(5)
1986-93	5⅜	692,968,674	27,430,071(5)
		1,228,020,747	*63,356,942*
		5,868,445,147	***454,289,842***
		100,294,355,147	10,596,429,648

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1986-87[2]
	%	$	$
Canada savings bonds—			
S 32—1977-86 (matured Nov 1, 1986)	10½		46,014,838
S 34—1979-86 (matured Nov 1, 1986)	10½		159,781,026
S 35—1980-87	10½	1,239,786,200	190,340,103
S 36—1981-88	10½	6,851,778,000	935,184,052
S 37—1982-89	10-8½	5,612,837,400	593,132,523
S 38—1983-90	10-8½-7¾	5,816,493,100	581,439,748
S 39—1984-91	10-8½-7¾	7,017,932,700	698,259,507
S 40—1985-92	10-8½-7¾	9,178,906,100	871,091,325
S 41—1986-93	7¾	8,591,910,500	266,006,175
Commissions			78,161,120
		44,309,644,000	4,419,410,417
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	1,795,680,000[9]	136,414,204
Treasury bills—			
Unamortized balance carried forward at March 31, 1986			1,491,381,625
Amortization of discount on 1986-87 issues		76,950,000,000	4,309,226,416
		76,950,000,000	5,800,608,041
Notes and loans—			
Payable in foreign currencies—			
United States dollars[4]—			
American banks	various		5,350,932
Canadian banks	various		23,809,176
Debts assumed from Canadair Financial Corporation Inc. (now called Cartierville Financial Corporation Inc.)	various	332,902,500	43,951,830
1982-87	14⅜	979,125,000	141,801,828
1983-88	10⅞	652,750,000	73,421,022
1985-90	11½	652,750,000	40,128,313[5]
		2,617,527,500	*328,463,101*
Swiss francs[7]—			
1982-87 (matured Mar 8, 1987)	7¼		23,736,387
1984-87	4⅞	259,200,000	12,955,191
1984-89	5⅝	259,200,000	15,175,966
1984-90	5⅛	172,800,000	9,194,814
		691,200,000	*61,062,358*
Japanese yen[8]—			
1979-89 (redeemed on August 19, 1986)	7.1		5,886,772
1979-99 (redeemed on August 19, 1986)	7½		9,281,226
1984-92	7.9	1,072,680,000	85,594,222
1985-93	7	715,120,000	48,487,190
		1,787,800,000	*149,249,410*
		5,096,527,500	538,774,869
Canada bills—			
Amortization of discount on 1986-87 issues		1,045,358,237	30,167,471
Servicing costs and costs of issuing new loans			66,092,455
Total public debt charges related to unmatured debt		**229,491,564,884**	**21,587,897,105**

Public debt charges—*Continued*

	Rate of Interest	Amount of principal[1]	Amount expended in 1986-87[2]
	%	$	$
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	34,232,706,028	155,506,661
Public Service Superannuation Account	various	24,769,356,677	2,498,791,833
Canadian Forces Superannuation Account	various	16,110,864,205	1,607,099,354
Royal Canadian Mounted Police Superannuation Account	various	2,406,918,195	237,886,943
Supplementary Retirement Benefits Account	various	2,703,476,464	216,968,100
Canadian Forces	various	678,394,000	55,024,933
Diplomatic Services	various		-1,342
Judges	various		501,775
Lieutenant-Governors	various		7,052
Government Annuities Account	various	1,024,319,792	70,254,277
Deposit accounts—			
St. Lawrence Seaway Authority	various	13,000,000	1,549,850
Indian savings accounts	various	128,520,953	10,771,630
Harbourfront capital account	various	-669,733	578,199
Contractors' security deposits	various	20,540,016	1,953,347
Bids deposit account	various	9,765,360	297,150
Trust accounts—			
National Museums of Canada—Trust account	various	1,289,547	46,146
Mackenzie King trust account	various	276,215	19,800
National Battlefields Commission—Trust fund	various	127,611	9,251
Common school funds—			
Ontario	5	1,502,256[10]	76,662
Quebec	5	1,175,515[10]	57,226
Foreign claims fund	various	140,074	34,881
Halifax 1917 explosion pension account	various	958,630	62,443
Indian band funds	various	828,148,042	75,562,091
Indian estate accounts	various	17,246,827	1,494,366
Federal Court special account	various	7,031,940	572,875
Donations for research	various	101,719	1,091
Dyskinesia and torticollis research	various	88,681	6,955
Farquharson scholarships	various	14,656	956
Claudia de Hueck trust fund	various	345,885	13,040
Sir William Stephenson Academy—			
Meritorious graduate awards	various	11,557	700
Scholastic awards	various	15,840	697
Inmates' trust fund	various	4,593,923	232,159
Royal Canadian Mounted Police—Benefit fund	various	2,013,063	143,101
Army benevolent fund	various	964,636	125,431
Veterans administration and welfare trust fund	various	602,004	271,338
Insurance and death benefit accounts—			
Land assurance fund	various	987,234	22,633
Regular forces death benefit account	various	74,962,206	7,470,757
Maritime pollution claims fund	various	124,562,427	10,438,717
Public Service death benefit account	various	377,802,561	36,342,006
Pension accounts—			
Annuities agents' pension account	various	34,970	997
Members of Parliament retiring allowances account	various	26,566,825	2,681,302
Royal Canadian Mounted Police— Dependants' pension fund	various	15,752,958	1,641,123
Other accounts—			
Cost recoverable technical assistance program	various	189,546	34,385
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	289,661	47,284
Trust fund	various	17,671	10,746
Total public debt charges related to specified purpose accounts		**83,585,006,637**	**4,994,610,921**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various		2,625,174
Western Grain Stabilization Account	various		1,599,740
Agricultural Commodities Stabilization Accounts	various		1,610,119
Total public debt charges related to consolidated specified purpose accounts			**5,835,033**

Public debt charges—*Concluded*

	Rate of Interest	Amount of principal[1]	Amount expended in 1986-87[2]
	%	$	$
OTHER ACCOUNTS—			
Allocation of Special Drawing Rights of the International Monetary Fund	various		79,583,795
Total public debt related to other accounts			**79,583,795**
TOTAL PUBLIC DEBT CHARGES		**313,076,571,521**	**26,667,926,854**
Summary—			
Interest			20,564,668,073
Discount on Treasury bills			5,800,608,041
Discounts or premiums			85,234,038
Commissions			121,156,776
Servicing costs and costs of issuing new loans			66,092,455
Discounts on Canada bills			30,167,471
			26,667,926,854

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(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1987. For the specified purpose accounts and the other accounts, the amount of principal represents the net closing balance as at March 31, 1987.

(2) Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill and Canada bill discounts), on specified purpose accounts and on other accounts) unless otherwise indicated.

(3) Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.

(4) Converted to $1 US = $1.3055 Canadian.

(5) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(6) Converted to 1 DM = $.7218 Canadian.

(7) Converted to 1 SF = $.8640 Canadian.

(8) Converted to 1 Y = $.008939 Canadian.

(9) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(10) Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

SECTION 9

1986-87
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

CONTENTS

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Payments of damage claims	9.2
Ex gratia payments	9.14
Federal Court awards	9.20
Nugatory payments	9.22

Payments of damage claims

This statement provides, by ministry and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—Ministerial	
Accident involving a Crown vehicle—	
Dustbane	2,407
Ray V	1,889
Settlement as a result of an accident involving a Crown vehicle in the Province of Ontario—	
Klein, Falconi and Associates	18,001
Settlement as a result of an accident involving a Crown vehicle in the Province of Manitoba—	
The Manitoba Public Insurance Company	2,188
Damages to personal property by a Crown vehicle—	
Medicine Hat Travel Lodge	1,350
Authority—Department of Justice	
Damages to personal property arising from an accident involving a Crown vehicle—	
Insurance Corporation of British Columbia	1,009
Accidents involving Crown vehicles—	
Manitoba Public Insurance Corporation	2,297
Manitoba Public Insurance Corporation	2,124
Manitoba Public Insurance Corporation	1,017
Manitoba Public Insurance Corporation	11,185
Claims under $1,000 (35)	11,532
	54,999
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Ministerial	
Accidents involving Crown vehicles—	
Traveller's Canada	2,544
Canada Post Corporation	3,376
Claims under $1,000 (4)	2,056
	7,976
	62,975
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Claims under $1,000 (4)	*1,663*
National Film Board	
Claims under $1,000 (2)	*685*
National Museums of Canada	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Franklin C	1,138
United States Fidelity and Guaranty Insurance Company of Canada	2,743
Claim under $1,000 (1)	613
	4,494
Public Archives	
Claims under $1,000 (2)	*367*
	7,209
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Settlement as a result of a vehicle accident—	
The Co-operators	4,262
Dominion Insurance Corporation	4,762
Flech Brothers Ltd	1,357
Settlement for damages to personal property during an inspection—	
John's Parkland Oil and Gas	1,066
Claims under $1,000 (15)	5,784
	17,231
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Claims under $1,000 (8)	*1,759*
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Ministerial	
Automobile accident for which the Crown was held responsible—	
Warner Bross Distributing Ltd	2,318
Claims under $1,000 (4)	2,239
	4,557
IMMIGRATION PROGRAM	
Authority—Ministerial	
Out of court settlement for legal costs—	
Jackman B in trust for Vega M J	*12,000*
Immigration Appeal Board	
Authority—Ministerial	
Damages to personal property during a relocation—	
Chambers E	*1,093*
	19,409
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
Treasurer of Ontario	5,025
Claim under $1,000 (1)	593
	5,618
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
VIA Rail Canada	1,708
Damage to building caused by laboratory equipment—	
Public Works Canada	5,232
Authority—Ministerial	
Accident involving a Crown vehicle—	
Waddell J	1,410
Claims under $1,000 (10)	3,655
	12,005

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Atomic Energy Control Board	
Authority—Department of Justice	
Accident involving a Crown vehicle—	
The Phoenix Assurance Company of Canada	2,871
Claim under $1,000 (1)	250
	3,121
	20,744
ENVIRONMENT	
Department	
ADMINISTRATION PROGRAM	
Claims under $1,000 (3)	*1,188*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Motor vehicle accident—	
Cormi, Kennedy, legal agents for Gunderman J	5,332
Accident involving a Crown vehicle—	
A-1 Auto Body	1,983
Travellers Canada Insurance Co	1,465
Authority—TB 802678	
Compensation for damage to personal property during a flood—	
Brown D	2,442(1)
Claims under $1,000 (20)	8,223
	19,445
PARKS CANADA PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Canadian Home Assurance	1,638
Chateau Jasper	2,400
Fiedt Robert and Susan	5,498
Green W G	1,747
Haluschak K B	5,945
Hart R	2,200
Howell, Fleming, Rishor, White and Pakenham	22,500
Hunter R D	1,037
Insurance Bureau of BC	9,872
Kindrat M	5,316
Last G	2,432
Squires J	1,487
Sulpetro Ltd	2,662
Tilden-rent-a-car	1,671
Wawanesa Mutual Ins Co	1,279
Damage to a boat at Chambly Canal—	
Houles J	2,700
Settlement as a result of drownings at Lachine Canal—	
Beauchamps in trust for Monquin R	5,000
Beauchamps in trust for Monquin J	5,000
Settlement as a result of a protruding waterpipe—	
Soltys E	2,000
Settlement as a result of a fall on a crooked sidewalk—	
Campbell C L	1,512
Damages to gas line during a dig to install water pipes—	
Canadian Western Natural Gas	1,100
Authority—Ministerial	
Damages to boat due to accident at Lock #31—	
Dominion of Canada Insurance Co	1,908
Damages to boat at Big Chute Marine Railway—	
Lloyd F	1,134
Motor vehicle accident—	
Roberts B	2,800
Accident involving Crown vehicle—	
Marinson A	1,483
Claims under $1,000 (69)	18,816
	111,137
	131,770
EXTERNAL AFFAIRS	
Department	
Authority—Ministerial	
Compensation for loss of late husband's personal effects in transit from mission abroad—	
Aracki V	*1,948*
Canadian International Development Agency	
Authority—Department of Justice	
Contract termination claim by National and International Technical Consultants Ltd—	
Nichols and Mullaly in trust	43,000
Settlement by E Dauvillier-Prins re death of J Prins in plane crash—	
Ogilvy, Renault in trust	25,000
Settlement for interest on claims submitted since start of project—	
Lavalin International Inc	94,955
	162,955
	164,903
FINANCE	
Auditor General	
Claim under $1,000 (1)	974
FISHERIES AND OCEANS	
Department	
Authority—Ministerial	
Accidents involving Crown vehicles—	
Belanger R	4,506
Bergen C	1,566
Brem J	8,420
Chambers F	1,290
Cole R	1,024
Connolly N	10,718
Co-operators General Insurance Co	1,150
Halifax Insurance Company	1,716
Insurance Corp of BC	3,902
Roberts J	1,148
Roop C	1,493
Rosenau M	26,348
Rushton T	2,000
Societe mutuelle de réassurance du Quebec	2,113
Tilden rent-a-car	1,920
Accident involving research team—	
Anderson E	4,200
Time lost due to wrong instructions given by Fisheries employees—	
Coté H	6,015
Charges related to the denial of license for seal hunters—	
Arseneau S	1,200
Loss of fishing net—	
Hellum A	3,314
Claim for expenses re misrepresentation—	
Habart R	1,500

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Damage to herring skiff—	
Wesley F	2,106
Damage to fishing net—	
Jacoubsen G	2,656
Claim for lost equipment—	
Arctic Sciences Ltd	18,505
Compensation for realignment of herring weir—	
Brown W	10,000
Settlement of outstanding grievances—	
Rodgers E G	30,000
Claims under $1,000 (67)	22,764
	171,574
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 799518	
Compensation for relocation—	
Steele J G	4,200(1)
Authority—TB 804358	
Release of a joint school agreement with the White Bear Band and the Arcola School Division—	
Arcola School Division	208,020(1)
Authority—Ministerial	
Settlement agreement—	
Makokis B W	7,190(1)
Makokis D N	7,190(1)
Makokis G L	6,827(1)
Makokis H	7,226(1)
Makokis J O	7,192(1)
Makokis R L	7,194(1)
Makokis T L	7,181(1)
Compensation for reimbursement to claimant for lost/stolen art work—	
The Canada Council Art Bank	110(1)
Authority—Award T-1217-86	
Compensation for court costs—	
Davis and Company in trust	783(2)
Authority—Award T-3340-81	
Damages, pre-judgement, past-judgement, interest and disbursements—	
Kaufman, Cassidy in trust	313,773(2)
Authority—Award T-201-86	
Compensation for court costs—	
Laforme, Henderson, Jones in trust	948(2)
Claims under $1,000 (8)	2,959
	580,793
NORTHERN AFFAIRS PROGRAM	
Claim under $1,000 (1)	*985*
NATIVE CLAIMS PROGRAM	
Authority—PC 1986-1717	
Claims settlement for mercury pollution—	
Grassy Narrows Band	1,467,431(1)
Islington Band	1,467,431(1)
	2,934,862
	3,516,640
NATIONAL DEFENCE	
Department	
DEFENCE SERVICES PROGRAM	
Authority—TB 694982	
Settlements as a result of accidents involving departmental vehicles—	
Bell Canada	3,114
Bell P E	1,181
Benoit P	1,380
Boissonneault S	5,340
Brazeau C	2,530
Brown R	3,000
Campbell C D	1,362
City of St John's	1,469
Colpitts L	2,437
Crane K J	2,494
Crow M	1,306
Davies D R	4,400
Elliott R	2,778
Etobicoke Hydro	1,557
Finn M	1,841
Gagnon M	2,350
Hiscock C	1,460
Horsley G W	1,351
Jenkins D R	2,088
Julian Taxi Cab Ltd	1,289
Lamoureux J	2,420
Lapointe T E	1,751
Lauzière G	3,000
Legacy M	3,047
Legere E	1,550
Mabee R	1,391
Marker M R	1,017
MacLean C H	1,242
MacLeod L G	2,379
MacPherson D	1,012
Mills A C	1,626
Ministère des Transports (Quebec)	2,452
The New Brunswick Electric Power Commission	1,254
O C Transpo	2,036
Paul's Hauling Ltd	7,393
Pinsonneault N	5,077
Plante J	2,236
Roy, Johanne, Novandoc and Leosina Ltd, Arpen S	6,093
Ryder Truck Rental Canada Ltd	2,735
Saskatchewan Government Insurance	1,042
44822 Saskatchewan Ltd	4,356
Shaw J A	1,292
Shell Canada	3,941
Ultramar Canada Ltd	2,330
Valois Fleuriste	2,317
Veino E D	1,148
Weiland S	1,574
Campbell, Godfrey and Lewtas in trust (re Mr and Mrs Davis)	3,750
Settlement as a result of an accident involving a departmental vehicle, causing property damage to Highwood Holdings—	
Code Hunter in trust	23,500
Settlement as a result of an accident involving a departmental vehicle, causing injuries to Mr Vrabel—	
Workers' Compensation Board	3,634
Settlements as a result of accidents involving a departmental vehicle and a vehicle owned by—	
Achorn E	
Allstate Insurance Co	2,851
Kasa A	
Baker, Newby and Co	1,588
Caron M	
Canadian Provincial Insurance Co	1,586

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Elliott R	
CN Route	5,246
Barsi G	
Commercial Union Assurance Co	1,749
Kovacs J	
Commercial Union Assurance Co of Canada	1,985
Becker S A	
The Co-operators	1,066
Bowes F J	
The Co-operators	1,759
Foster G	
The Co-operators General Insurance Co	2,924
Malik M A	
The Co-operators	1,391
Martin C	
The Co-operators	5,159
Points North Transportation Inc	
The Co-operators	10,489
Savage G	
The Co-operators	1,188
Shaw J A	
The Co-operators	1,292
Pochailo C	
The Dominion of Canada General Insurance Co	1,027
Kelly W T	
E B Eddy Forest Products Ltd	6,393
Hogan R D	
Economical Mutual Insurance Co	2,314
Kelly W T	
The General Accident Assurance Co of Canada	53,759
Lacey N	
Green and Spencer in trust (re F Frost and D Purchase)	8,000
Hardy L	
Gold Circle	2,062
Lacey N	
Guardian Insurance Co of Canada	11,060
Stokes J R	
Guardian Insurance Co of Canada	6,587
Warren K L	
Guardian Insurance Co of Canada	1,502
Green S	
The Halifax Insurance Co	2,447
Nielson A	
Insurance Corp of British Columbia	1,219
Thompson W	
Insurance Corporation of Newfoundland	2,544
Oleander Cycles	
Kish, Kathleen	10,650
Frank J H	
Kutz and Hotzel in trust	2,100
Angel B	
The Manitoba Public Insurance	1,119
Bluhm G F	
The Manitoba Public Insurance Corp	2,749
Clark P S	
The Manitoba Public Insurance Corp	1,396
Clowes B	
The Manitoba Public Insurance Corp	3,585
Cyrenne J	
The Manitoba Public Insurance Corp	1,690
Farrell G	
The Manitoba Public Insurance Corp	2,585
Gauthier E	
Manitoba Public Insurance Corp	1,099
Martin P	
The Manitoba Public Insurance Corp	2,458
Ross J E	
The Manitoba Public Insurance Corp	3,579
Short J	
The Manitoba Public Insurance Corp	3,767
Maroney V	
Maroney H	1,389
Stickles D P	
McKelvey, MacAuley, Machum	25,000
Plume K E	
Miller, Lehane and Wild in trust	28,245
Lortie M	
Nova Scotia General Ins Co	2,797
Daniel R	
Ottawa Ford Sales	1,081
Black T C	
The Personal Insurance Co of Canada	4,129
Calvaruso N	
Prousky and Biback in trust	2,670
Schnaidman A	
Royal Insurance	2,580
Julian G	
Saskatchewan Government Insurance	3,407
Smeu T	
Security National Insurance	2,798
Chopp L	
Spencer, Romberg in trust	59,022
Dexter M	
Stephenson W G in trust	10,000
Clifton B	
State Farm Mutual	1,118
Bergeron F	
Traders General Insurance Co	1,717
Jarvis N	
Travelers Canada	1,424
Province of Ontario	
Treasurer of Ontario	1,646
Reardon S	
The Wawanesa Mutual Insurance Co	1,250
Young I	
Zurich Insurance Co	10,000
Settlements as a result of accidents involving a departmental vehicle and vehicle owned by and operated by—	
Orto J	
Smith H M	
British Columbia Ministry of Health	3,750
Missionary Church	
Danz D A	
Brotherhood Mutual Insurance Co	28,829
Indacom Electronics	
Glaser M	
Canadian Home Assurance Co	1,042
Hoard R H	
Hoard R	
Cass, Ronald W in trust	22,000
Assuncao W	
Assuncao R	
Constitution Insurance Co of Canada	4,032
Cox Frank	
Payne E	
Cox F	1,495
Daigle Lumber Ltd	
Deveau P	
Daigle Lumber Ltd	6,955
Weston Auto Lease	
Kruse P	
The Dominion of Canada General Insurance	2,475
Assuncao W J	
Assuncao R M	
Fetherston D W	10,300
Irving Oil Ltd	
Gray G	
Gilbert, McGolan, Gillis in trust	1,497
Flint D	
Cuffley T	
Liberty Mutual Insurance Co	3,082
Robichaud C J	
Robichaud J C	
Liberty Mutual Insurance Co	2,907

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Ford Credit Co	
Carlson N A	
The Manitoba Public Insurance Co	1,371
Manitoba Telephone System	
Hallatt K	
The Manitoba Public Insurance Co	1,303
Smerdon J	
Smerdon C	
The Manitoba Public Ins Co	3,900
Wagner M A	
Wagner D M	
Maplex General Insurance Co	3,222
Goldsmith A	
Goldsmith D A	
Norman Insurance	1,445
Perryman I	
Perryman D	
Perryman D	6,321
Daigle Lumber Ltd	
Deveau P	
Phoenix Continental Management Ltd	48,129
Points North Transportation	
Baturian M H	
Points North Transportation Inc	3,045
Jack Carter Chev Olds Ltd	
Kosten S P	
Royal Insurance Co of Canada	2,136
Gerber M	
Gerber E	
Royal Insurance Co	6,350
Whates D	
Whates F	
State Farm Mutual Automobile Ins Co	1,177
McKeenan P	
Nesbitt Mr	
Wing, Stewart and Co in trust	60,000
Settlement of a claim for injuries as a result of an accident involving a departmental vehicle and a vehicle owned by and operated by—	
Economical Mutual	
Fox G	
Buckley B	2,500
Settlements for damages to personal effects—	
Adams J A	1,439
Alward J H	1,824
Atkinson P W	2,491
Baird W R	2,238
Barton W D	1,268
Beaudry A and Ferland M	20,000
Belliveau J M	1,349
Beno W C	1,696
Bilodeau J A	1,360
Blake O E	1,438
Bourgeois J	1,565
Bradley J	3,057
Browne N H	1,498
Brunel R W	3,697
Burns B A	2,991
Burton G J	1,854
Byrne T R	3,146
Callacott R G	3,373
Camp G	1,229
Clegg J W	3,500
Clemons R R	3,000
Copus P E	1,211
Cox P J	2,321
Crepeault J L	4,770
Dandurand J J	2,931
Demers J	1,383
Diaczenko A	1,962
Doane J A	1,307
Donovan C T	1,403
Doucet D	1,019
Doucet J	2,388
Drolet R	1,178
Dube J D A	1,027
Duncan D J	4,492
Fardy W P	1,228
Ferland M and Beaudry A	11,285
Fluet J	1,425
Francoeur J G	1,200
Fugere J E S	2,360
Gold Circle Insurance Co	1,679
Grant C F	1,144
Greatrix L	5,146
Haavisto B A	1,500
Hache J R R	1,039
Hemphill B L	2,526
Henderson C C	2,811
Hogan J B	2,514
Hokke J	2,135
Holtz D A	1,154
James G D	4,332
Jensen G E	1,253
Johnson P J	3,194
King G R J	1,029
Knighton D P	1,245
Kwok S W	1,702
Kyte B R	2,658
Labonte J R	1,780
Laforest Y D J	2,649
Lamontagne P N	3,551
Lesage G E	1,452
Lewis D G	1,215
Libby A	2,135
Logan I M	2,325
Lockhart J A	3,570
Martin F J	1,590
Mason D S	1,053
MacAulay A C	1,108
Macauley R G	1,937
McCumber P R	1,137
MacDonald K	3,317
Moreau D C	2,670
Murchinson R W	1,124
Noel C	2,128
Obst J C L	1,545
O'Donnell P J	1,049
O'Neill H J	3,177
O'Neill W K	2,477
Parker R L	1,380
Poirier A J	1,859
Romanini O M	1,471
St Aubin d'Ancey I A	1,108
St Martin R L	1,151
Shuya P J	1,142
Slegers A P	1,425
Sorsdahl R C	1,110
Spears D C	1,329
Stansbury D W	6,315
Sundvall A J	1,027
Tellier D A	1,500
Tetarenko S F	1,626
Van Tassel J E	1,035
Verschoor J W	1,034
Walker R E	1,351
Wesley W	1,236
Wessels L E	1,450
White G J	1,208
Wickert J C	1,248
Wilson D R	2,866
Woodland S P	1,260
Wootton G E	1,232
Wright R W	3,115

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Authority—TB 694982	
Settlement as a result of overflight by Canadian Forces aircraft re Vandestadt—	
Messrs Greenfield and Barrie	42,000
Settlements as a result of overflight by Canadian Forces aircraft—	
Aide E	3,800
Bennett F	5,408
Capon L	2,750
Gallant H	10,796
Kyplain G	2,500
Poitras J	43,543
Williams B	19,176
Settlement for damages to personal effects re J C MacDonald—	
Underwriters Adjustment Bureau Ltd	5,209
Settlements for damage to personal property—	
Mattinson, Shirley and Guy	2,400
Miller P G	1,585
Wilson D J	1,005
Settlement for loss of personal property—	
Hicks D P	1,183
Settlement for damage to fishing gear—	
Anderson, Huestis and Jones in trust	4,412
Settlement for injuries and subsequent death of R McKinnon—	
Beaumont Church, Barristers and Solicitors	5,000
Settlements for damage to telephone cables—	
Bell Canada	1,329
Bell Canada	15,169
Settlement as a result of cancelled reserved accommodations—	
Best Western International Inn	2,137
Settlement for damage to chimney caused by vibrations due to airborne activities—	
Bowering I	2,165
Settlement for damage to vehicle due to covered stump in parking lot—	
Bouchard D	3,694
Settlement re default payment, S Trudeau—	
Fillion, Brisson, Coté and Coté in trust	2,543
Settlement for loss of severance pay—	
Finlayson M E	2,449
Settlement for misrepresentation of opportunities in the Canadian Forces—	
Gagnon M L	2,182
Settlement for injuries as a result of an accident involving a departmental vehicle re Frost and Purchase—	
Green and Spencer in trust	8,000
Settlement for damage to property caused by helicopter landing—	
Guenette G	14,990
Settlement for services rendered by Dr K M Goodwin-Lahr Germany—	
Gowling and Henderson in trust	2,023
Settlement for damages due to noise complaints—	
Hennig M	7,968
Settlement for loss and recovery of Whalers Bay of Fundy NS—	
Hudson, Earl B	3,169
Reimbursement of legal and real estate fees—	
Mack W	5,975
Settlement for damage to logging road—	
Ian MacLeod General Trucking Ltd	1,232
Settlement as a result of flooding of hayfields—	
Rutledge Ranching Co Ltd	75,000
Settlement for damage to Berth II—	
St John's Port Corp	7,984
Settlement for cost of test and evaluation—	
Sangoma Technologies Inc	1,750
Settlement for damage to penthouse roof—	
Sears Canada Inc	4,329
Settlement for reimbursement of legal and real estate fees—	
Stewart E D	4,729
Settlement for the sinking of fishing vessel "Lady Marjorie"—	
Stewart, MacKeen and Covert in trust	885,000
Settlement for salvage No 5 Ho Ming—	
Cooper T and Stibbard	5,416
Settlement for damage to house and property by landing helicopter—	
Tessier G	2,461
Settlement as a result of a posting cancellation re sale of house—	
Vaillancourt V in trust	4,500
Settlement for expenses that occurred as a result of change of posting re sale of house—	
Waller R C	10,000
Settlement due to loss of income—	
Wilson M E	1,000
Settlement for infringement of canadian patent—	
Yachetti, Lanza and Restivo in trust for Pathfinder Camping Products Ltd	15,000
Settlement for injuries and damages as a result of falling bleachers—	
Goulet P in trust	1,300
Tremblay-Martineau D	1,000
Authority—PC 1970-10/907	
Settlements as a result of accidents involving departmental helicopter—	
Allinson W and H	
Underwriters Adjustment Bureau Ltd	3,160
Banks T and S	
Underwriters Adjustment Bureau Ltd	4,842
Richard E K Colpitts	
Underwriters Adjustment Bureau Ltd	2,000
Crossman B	
Underwriters Adjustment Bureau Ltd	1,100
Morehouse B and S	
Underwriters Adjustment Bureau Ltd	1,309
Purdy K	
Underwriters Adjustment Bureau Ltd	1,125
Rathburn W and A	
Underwriters Adjustment Bureau Ltd	1,425
Authority—TB 802631	
Settlements as a result of fire (Gagetown)—	
Adams N	
Underwriters Adjustment Bureau Ltd	45,700
Albert Enterprises Ltd	
Underwriters Adjustment Bureau Ltd	21,919
Allen B and K	
Underwriters Adjustment Bureau Ltd	7,493
Allen C and M	
Underwriters Adjustment Bureau Ltd	30,966
Allen L and R	
Underwriters Adjustment Bureau Ltd	18,706
Allen M C	
Underwriters Adjustment Bureau Ltd	2,000
Anglican Church of Canada	
Underwriters Adjustment Bureau Ltd	4,450
Arseneault R and J	
Underwriters Adjustment Bureau Ltd	5,864
Banks B and J	
Underwriters Adjustment Bureau Ltd	62,050
Banks K	
Underwriters Adjustment Bureau Ltd	156,300
Boone C and A	
Underwriters Adjustment Bureau Ltd	1,200

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Boone C and B	
Underwriters Adjustment Bureau Ltd	7,200
Boone Junior R and P	
Underwriters Adjustment Bureau Ltd	7,796
Bridges E	
Underwriters Adjustment Bureau Ltd	2,000
Bridges S	
Underwriters Adjustment Bureau Ltd	1,000
Burgess T and A	
Underwriters Adjustment Bureau Ltd	2,300
Burns G and G	
Underwriters Adjustment Bureau Ltd	18,700
Chase E and L	
Underwriters Adjustment Bureau Ltd	17,900
Chase G and H	
Underwriters Adjustment Bureau Ltd	4,275
Coy A	
Underwriters Adjustment Bureau Ltd	19,500
Coy C and E	
Underwriters Adjustment Bureau Ltd	74,650
Coy E T	
Underwriters Adjustment Bureau Ltd	45,386
Coy W and J	
Underwriters Adjustment Bureau Ltd	75,355
Despres E	
Underwriters Adjustment Bureau Ltd	7,996
Dugas W	
Underwriters Adjustment Bureau Ltd	20,050
Gordon R and E	
Underwriters Adjustment Bureau Ltd	8,300
Guthrie C W and Son Ltd	
Underwriters Adjustment Bureau Ltd	27,600
Hamilton I and M	
Underwriters Adjustment Bureau Ltd	2,570
Hartt R and R	
Underwriters Adjustment Bureau Ltd	10,049
Latham E C H	
Underwriters Adjustment Bureau Ltd	5,400
London H and J	
Underwriters Adjustment Bureau Ltd	34,200
Mallery M and Colby J	
Underwriters Adjustment Bureau Ltd	105,700
Mallery M	
Underwriters Adjustment Bureau Ltd	3,000
McElman E and J	
Underwriters Adjustment Bureau Ltd	45,400
McFarlane G	
Underwriters Adjustment Bureau Ltd	1,550
Nash R	
Underwriters Adjustment Bureau Ltd	6,350
NB Electric Power Commission	
Underwriters Adjustment Bureau Ltd	15,000
NB Telephone Co	
Underwriters Adjustment Bureau Ltd	66,129
Pelletier O	
Underwriters Adjustment Bureau Ltd	5,020
Randall D and R	
Underwriters Adjustment Bureau Ltd	4,200
Rice K and M	
Underwriters Adjustment Bureau Ltd	43,288
Rice P	
Underwriters Adjustment Bureau Ltd	7,500
Scott E and M	
Underwriters Adjustment Bureau Ltd	11,800
Vail C W	
Underwriters Adjustment Bureau Ltd	5,900
Verwer A and M	
Underwriters Adjustment Bureau Ltd	2,450
Wall G and R	
Underwriters Adjustment Bureau Ltd	1,100
Warren D and D	
Underwriters Adjustment Bureau Ltd	7,450
Wheaton R and R	
Underwriters Adjustment Bureau Ltd	3,705
Wilson D	
Underwriters Adjustment Bureau Ltd	2,500
Wilson F G	
Underwriters Adjustment Bureau Ltd	1,850
Authority—Award T-793-85	
Settlement as a result of an accident involving a departmental vehicle and a vehicle owned by and operated by—	
Bélanger S	
Co d'assurance Provinces-Unies	
Compagnie d'assurance Provinces-Unies	1,027(2)
Authority—Queen's Regulations and Orders 210.05	
Settlements for damages to personnal effects—	
Freeman R	2,500(1)
Goulette E J	5,624(1)
Miszkiel M J A	1,000(1)
Sheppard M M	2,213(1)
Reimbursement of Canada's share of 75 percent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—	
Government of Germany 4,042 claims for $2,443,305; Government of France 7 claims for $11,434; Government of Belgium 1 claim for $1,374; Government of Netherlands 14 claims for $4,525; and Government of Luxembourg 1 claim for $601	2,461,239
Claims under $1,000 (1,704)	460,433
	6,220,278
NATIONAL HEALTH AND WELFARE	
Department	
MEDICAL SERVICES PROGRAM	
Authority—Department of Justice	
Accidents involving Crown vehicles—	
Co-operators General Insurance Company	3,593
Locke R J	5,724
Norris D L	1,328
Roach's Taxi (1979) Ltd	8,811
Vaughan P	20,000
Waterloo Insurance Company	2,100
Welch R A	2,000
Claims under $1,000 (18)	6,109
	49,665
INCOME SECURITY PROGRAM	
Authority—Ministerial	
Damage to a photocopier in the Halifax area office—	
Pitney Bowes	1,500
Claim under $1,000 (1)	225
	1,725
	51,390
NATIONAL REVENUE	
Customs and Excise	
Authority—Department of Justice	
Settlement for personal injuries from a drug detector dog—	
Pilon V	2,000
Settlements as a result of an accident involving a Crown vehicle—	
The Manitoba Public Insurance Corporation	7,952
The Manitoba Public Insurance Corporation	6,150

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Authority—Ministerial	
Settlements as a result of accidents involving Crown vehicles—	
Anderson J B	4,312
Atlantic Insurance Company	4,248
Canadian Automobile Association	2,639
Insurance Corporation of British Columbia	4,103
McAdam Insurance Company	3,628
Pilot Insurance Company	1,189
Royal Insurance Company	1,291
Settlements as a result of the sale by inadvertence of goods at Customs auctions—	
Pluim C	1,937
Rai G K	2,712
Claims under $1,000 (93)	17,260
	59,421
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial	
Settlements as a result of vehicle accidents—	
Canadian Indemnity Co	28,591
Walsh S	1,789
Garnier R	1,447
Peyton S	1,223
Lapointe M B	2,000
Brownlie P L	5,682
McEachern I J	2,807
Settlement as a result of damage to a rental auto-tel mobile unit—	
The New Brunswick Telephone Company Ltd	3,688
Settlement as a result of an accident resulting in damage to a wharf—	
Happy Adventure Sea Products	3,607
Settlement as a result of loss of equipment and damage to a fishing boat—	
Gettel L F	1,048
Settlement as a result of an accident involving a Crown vehicle—	
Allstate Insurance	1,469
Compensation for dredging spoilage on Mamquam Channel site—	
Fisheries and Oceans Canada	30,000
Compensation for the removal of trees, from J K Berry Farms Ltd to clear path for a flightway at Abbotsford Airport BC—	
Linley and Duignan and Company in trust	7,500
Compensation to British Columbia Telephone Company for damage to submerged telephone cables in Morey Channel of the Fraser River—	
Farris, Vaughan, Wills and Murphy in trust	45,592
Settlement for personal injury sustained as a result of a motor vehicle accident—	
Kirwin P D	3,725
Authority—Department of Justice	
Settlement as a result of a lease being vacated and the premises requiring restoration and repairs—	
Danish Canadian Club	31,317
Settlement of a claim for nuisance by way of noise, dust and vibration and property damage during construction of Canada Olympic Park, Calgary—	
Hawes W J	6,000
Settlement of a claim as a result of the collision of a Departmental Marine Survey vehicle with a light standard—	
Treasurer of Ontario	2,111
Claims under $1,000 (42)	11,428
	191,024
ACCOMMODATION PROGRAM	
Authority—Ministerial	
Settlement for damages to an escalator as a result of broken water sprinklers inside the tunnel at Complexe Guy-Favreau Montreal Quebec—	
Place Desjardins Inc	11,580
Settlement as a result of personal injuries—	
Hewitt, Hewitt, Nesbitt, Reid; Barristers and Solicitors in trust	2,389
Abelson E	9,000
Philp D	1,000
Claims under $1,000 (21)	5,016
	28,985
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM	
Authority—Ministerial	
Settlement for injury suffered resulting from a fall from an exterior staircase—	
Decarie P	*68,309*
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM	
Claim under $1,000 (1)	*275*
	288,593
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Claims under $1,000 (7)	2,711
SOLICITOR GENERAL	
Correctional Service	
Authority—Department of Justice	
Compensation for damages incurred in motor vehicle accidents—	
Aetna Casualty Company	2,878
Beta Tronic Industries	1,026
Compagnie d'Assurance Guardian du Canada	1,052
The Cooperators	1,326
Economical Mutual Insurance Company	4,459
Eddy Kam Entreprises Limited	1,618
General Accident Company	1,529
Hartford Insurance	2,043
Johnson D L	10,000
Liberty Mutual Compagnie d'Assurance	2,668
La Prudentielle	2,253
Sloane Hay Jesperson and Sloane	8,200
Workers' Compensation Board	3,000
Claims against the Crown by Ms J Bethune—	
Brewin M in trust (settlement)	49,500
Brewin M in trust (legal fees)	4,500
Settlement of a claim against the Crown by an employee following release from the Correctional Service of Canada—	
D'Andrade F	10,500
Receiver General for Canada (Income tax re F D'Andrade)	4,500
Commission of Inquiry re M Gaw—	
Harris, Campbell, Threlfall, O'Neil	51,478

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Harris G J in trust		5,000
Premiere Verbatim		4,319
Out of court settlement re K McIlvride v the Crown—		
Kopyto H in trust		4,000
Vincenzo de Maria v Regional Classification Board and Ken Payne re payment of inmate's legal costs—		
Martin and Gemmel		1,487
Canadian Human Rights Commission settlements re discrimination in employment on the grounds of age and sex—		
Saint-Georges L		10,000
Thompson P A		15,000
Ex gratia payments (28)		64,022(1)
Claims under $1,000 (334)		35,880
		302,238
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Authority—TB 780720		
Settlements for damages resulting from car accidents—		
ABC Rental Agency	$ 956	
Kerrisdale Physio Clinic	142	
Kerrisdale Physiotherapy Clinic	110	1,208
A D H General Contracting Ltd		5,295
Advance School Equipment Ltd		1,374
Aiken, Capp in trust		6,299
Alberta Motor Association Insurance Co	$ 1,208	
Stamatakis N	100	1,308
Baker, Newby and Company in trust	$ 6,342	
Baker, Newby and Company in trust	7,772	14,114
Barlow David P		1,112
Bassie, Kantor and Plupek in trust		4,976
Battista Murphy in trust		11,750
Blackfoot Band Tribal Administration		1,387
Bremner Jim		1,027
British Columbia Telephone Company		2,217
Budget Car and Truck Rental		2,826
Bueckert J G	$ 651	
Saskatchewan Government Insurance	2,025	2,676
Butterworth Dennis		2,500
Canadian Auto Body	$ 500	
Saskatchewan Government Insurance	832	1,332
Cie d'Assurance Missisquoi et Rouville		2,335
Clark, Wilson in trust		89,309
Code Hunter, Barristers and Solicitors		3,326
Cole Kimberly Ann		1,059
Commercial Credit Corp Ltd and G E Barbour Co Ltd		5,898
Commercial Union Insurance	$ 1,110	
Neilson Sheilalea	250	1,360
Co-operators, The	$ 1,029	
Godbold Colin	250	
Godbold Colin	177	1,456
Co-operators, The		1,076
Custom Auto Body		1,049
Cusveller Johannes		2,567
Desjardins Maurice	$ 1,119	
ABC Rental Agency	548	
Richter Auto Body Ltd	120	1,787
Desjardins W R		1,074
District Registrar, Supreme Court	$ 8,000	
Insurance Corp of British Columbia	230	8,230
Dollis Plenert Seale Pope and Higson in trust		75,000
Dominion of Canada General Insurance Co		5,211
Dominion of Canada General Insurance Co	$ 1,235	
Kennedy M	250	1,485
Economical Mutual Insurance Company	$ 1,713	
Bonczuk Michael	100	1,813
Ekosky Margaret		12,000
Elliott, Douglas		6,500
Embassy of Turkey		1,099
Ens Toyota Body Shop	$ 500	
Saskatchewan Government Insurance	1,093	1,593
Garton and Harris in trust		29,800
General Accident Assurance		1,334
Goldline Collision		1,572
Green Larry		1,500
Groupe Commerce—Cie d'assurance		4,002
Groupe Desjardins Ass Générales		5,228
Harris, Campbell, Threlfall, O'Neill in trust		5,480
Hunt, Robert W	$ 590	
Saskatchewan Government Insurance	1,463	2,053
Hydro BC		1,945
Insurance Corporation of British Columbia		2,089
Insurance Corporation of British Columbia		3,238
Insurance Corporation of British Columbia		1,349
Insurance Corporation of British Columbia		3,204
Insurance Corporation of British Columbia	$ 1,366	
Seywerd, Cristel	200	1,566
Insurance Corporation of British Columbia	$ 16,391	
Howald Gail	29	16,420
Insurance Corporation of British Columbia	$ 1,842	
McCarthy D W	100	1,942
Insurance Corporation of British Columbia	$ 4,293	
Jim Patteson Lease	5,447	
Kerrisdale Physio Clinic	66	
SCS Insurance Adjusters Ltd	1,019	10,825
Impala Collision Ltd		2,199
Insurance Corporation of British Columbia		1,416
Insurance Corporation of British Columbia		1,383
Insurance Corporation of British Columbia	$ 1,779	
Tarnowski J	100	1,879
Insurance Corporation of British Columbia	$ 1,784	
Bryson W A	300	2,084
Insurance Corporation of British Columbia		1,510
Insurance Corporation of British Columbia		3,742
Insurance Corporation of British Columbia		2,545
Insurance Corporation of British Columbia		2,151
Insurance Corporation of British Columbia		1,585
Insurance Corporation of British Columbia	$ 3,198	
Multiland Richmond Toyota	300	3,498
Insurance Corporation of British Columbia		1,352
Insurance Corporation of British Columbia	$ 2,804	
Albrecht J	200	3,004
Insurance Corporation of British Columbia		1,295
Insurance Corporation of British Columbia		4,073
International Plaza Hotel		1,477
Jaguar Plus		2,584
Jarvis, Gerbrandt, Cave in trust		20,411
Karcare Body Shop		2,909
Kelowna Cabs and Gabriel Bernier		1,777
Levert Luke	$ 832	
Insurance Corporation of British Columbia	665	1,497
Lloyd's Non Marine Underwriters		4,318
Lucas Bishop and Fraser in trust		3,500
Lucas Bishop and Fraser in trust		1,407
Macdonald Pontiac Buick GMC Ltd		2,970

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
MacIsaac Clark and Company in trust		6,466
Maier McLeod and Bowen in trust		4,450
Manitoba Public Insurance Corp	$ 399	
Manitoba Public Insurance Corp	1,268	
Furgale and Company in trust for Mrs Powell	4,159	5,826
Manitoba Public Ins Corp	$ 1,017	
Surowy M	100	1,117
Martin A R	$ 100	
Saskatchewan Government Insurance	1,216	1,316
Mills, Dymond and Hussey in trust		6,081
Newell G		1,848
Nichols J and H		3,297
Nuttall D in trust		9,000
O'Neill M		1,428
Ottawa-Carleton Regional Transit Commission		1,146
Ramsay Thompson Lampman in trust		16,545
Richards Buell Sutton in trust		7,500
Richardson F	$ 250	
Canadian Home Assurance Company	1,716	1,966
Rich's Auto Body		1,051
Roach P J		3,750
Safeco Insurance Companies		4,815
Saskatchewan Government Insurance	$ 7,600	
Khosla R	200	7,800
Saskatchewan Government Insurance	$ 2,629	
Wright C	500	3,129
Saskatchewan Government Insurance	$ 2,817	
Castellan D	250	3,067
Saskatchewan Government Insurance	$ 1,086	
Miller N P	324	1,410
Saskatchewan Government Insurance	$ 789	
Fineday L	500	1,289
Sask Government Insurance	$ 593	
Towne Auto Body Ltd	500	1,093
Schaefer and McMillan in trust		3,577
Price Shimizu in trust		19,400
Shoctor, Hill, Mousseau and Starkman		3,899
Sloane and Associates in trust		14,000
Société Mutuelle d'Assurance contre l'incendie de Napierville et La Prairie		4,468
Stagg M D		3,224
State Farm Insurance		1,440
State Farm Mutual Automobile Insurance Co	$ 955	
Venner J A	100	1,055
Stuart H		1,100
Swan R		5,081
Talon Entreprises Ltd	$ 38	
Hamdon-Smale S	188	
Travelers Canada	1,796	
Home Insurance Company	1,421	3,443
Terminal Auto Body (Parksville) Ltd		2,104
Thiessen	$ 500	
Saskatchewan Government Insurance	700	1,200
Thornton H		15,000
Town Centre Chevrolet Oldsmobile Ltd		10,606
Travelers Canada Inc	$ 2,010	
Rofani R	100	2,110
Treasurer, Municipality of Metropolitan Toronto, The		1,000
Turnham, Green, Higinbotham, Woodland in trust		13,596
Unifund Assurance Company	$ 1,240	
Cooper J	250	1,490
Verklan Motors Ltd	$ 500	
Saskatchewan Government Insurance	1,242	1,742
Waldock O		3,300
Tom O Wall in trust		1,688
Wawanesa Cie d'Assurance		1,495
Wawanesa Mutual Insurance Co	$ 1,754	
Hebert B	100	1,854
Wawanesa Mutual Insurance Co	$ 1,193	
Niemetz D C	436	1,629
Wilson C in trust		13,723
Zalapski and Pahl in trust		3,986
Zurich Insurance Company		1,695
Settlements for property damage—		
Carleton Park Gardens		1,142
District of Coquitlam		1,564
Don May Construction Inc	$ 5,022	
Ben Bow Strata	100	5,122
Plomp R		1,357
Settlements for civil litigations (assault, arrest)—		
Arbour and Belkin in trust		6,000
Bolton and Muldoon in trust		29,900
Braidwood, Mackenzie and Co in trust		17,708
Corrigan, Bernardino, Dorman and Baker in trust		1,500
Crane, Paterson, Kilfoil in trust		7,500
Dobell, Rands in trust		8,000
Duffie, Friel, Godbout and Ouellet in trust		2,082
DuMoulin Black in trust		17,500
Government of Northwest Territories		34,068
Harrop, Phillips, Powell and Gibbons in trust		1,000
Huneault M and M^{me} E		2,500
Milne Harris in trust		2,500
Minuk R M		6,000
Milne, Selkirk, Nordman, Corbould and Todd in trust		6,850
Public Trustee		3,750
Compensation for damage to personal property in transfer (Foreign Services)—		
Hoffman L D		1,230
Hummell F		1,387
Savoie C P		1,431
Settlement of civil litigation at recommendation of Department of Justice—		
Chetty Pab C in trust for Lawrence Adams		10,874
Chmielak D		1,543
Co-operators, The	$ 1,437	
Bell J E	100	1,537
Guardian Insurance Company of Canada	$ 1,106	
Robinson T	100	1,206
Jazvac W P	$ 2,750	
Arapoglou M A	999	3,749
Lee Fireman and Regan in trust		50,000
MacKenzie and MacKenzie, Barristers and Solicitors in trust for G Coleman		2,500
Maxwell, Larsen and Co in trust		3,131
Pacific Rim Accident Reconstruction Ltd	$ 3,679	
Pacific Rim Accident Reconstruction Ltd	150	3,829
Pedersem, Norman, McLeod and Todd		20,000
Public Utilities Commission of the City of Barrie, The	$ 2,765	
State Farm Insurance Company	2,346	
Aviscar Inc	12,853	17,964
Saskatchewan Government Insurance		1,700
Shabbir Khan		1,217
Sinclair and Edmond	$ 3,760	
Aikins, MacAulay and Thorvaldson	(1,765)	1,995

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Sun Alliance Insurance Co	$ 8,097	
Municipal Financial Leasing Corp	250	
Regional Municipality of Ottawa Carleton	28	8,375
To settle a claim including hospitalization charges—		
Campbell Mitchell in trust	$ 7,000	
Campbell Mitchell in trust	5,000	12,000
Halyk, Brent and Dovell in trust		277,000
Hamilton, Duncan and Company in trust		21,550
Minister of Finance, Province of BC		8,291
Minister of Finance, Province of BC		1,096
Minister of Finance, Province of BC		1,412
Ministry of Health, Province of BC		2,369
Moldowan U A M		1,688
Rosenberg, Rosenberg and Woodward in trust		42,000
Schaefer and McMillan in trust		5,200
Simpson and Company in trust		4,100
Szolga E		4,350
Vickers and Palmer in trust		13,032
To settle a claim for replacement of government property—		
Burry's Marine Division Ltd		1,630
Lump sum claim for pension administration error—		
Mattar Guy A in trust		15,779
Claims under $1,000 (518)		150,163
		1,542,407
		1,844,645
SUPPLY AND SERVICES		
Department		
Authority—Ministerial		
Accidents involving Crown vehicles—		
Federation Insurance Company of Canada		4,371
Wright G		375
Insurance Corporation of British Columbia		1,006
Tichauer R		200
Claims under $1,000 (4)		1,520
		7,472
TRANSPORT		
Department		
Authority—TB 802161, PC 1986-1315		
Compensation for costs incurred in anticipation of a demonstration project proposed by the Minister of Transport—		
Milner and Steer in trust		196,000(1)
Authority—Ministerial		
Accidents involving Crown vehicles—		
Allstate Insurance Company		1,780
Commercial Union Assurance Group		1,664
Compagnie d'Assurance Zurich		1,140
Travelers Canada		1,152
Unifund Assurance Company		4,218
Damage to rented vehicle—		
Budget Rent-a-Car		1,000
Personal injury—		
Rueben F in trust		3,000
Authority—Award T-8425-82		
Settlement of Miramichi dredging contract—		
Lydon Dredging and Construction Company		200,000(2)

Particulars and payee	Amount
	$
Authority—TB 805433	
Settlement of Gros Cacouna dredging and construction of Sea Walls contract—	
Sceptre Dredging Limited	1,040,000
Authority—TB 803024	
Settlement relating to expenses incurred due to delays in maintenance dredging in Oshawa Harbour—	
Lantic Sugar Limited	66,500
Authority—Department of Justice	
Damage to fish net—	
DeArburn R	3,600
Personal injury accidents—	
Campbell, Godfrey and Lewtas in trust	2,500
Carrel, Pustina, Whent and Knutsen in trust	2,500
Dutton, Brock, Somers, MacIntyre and Collice in trust	18,836
Farris, Vaughan, Wills and Murphy in trust	3,208
Lansdowne Physiotherapy Clinic	1,540
Lapierre L	2,856
Leblanc C	3,500
Mold V	7,104
Nadeau R W	1,000
Poole, Althouse, Clarke, Thompson and Thomas in trust	5,000
Savoury R	5,652
Snyder and Company in trust	9,676
Sunquist A	4,500
Turnbull C	1,685
Verani G	2,500
Waenink J W	7,500
Damage to vehicles—	
Gahan R	1,450
The Wawanesa Mutual Insurance Company	1,205
Damage to helicopters—	
Nova Helicopters Limited	9,558
Versatile Air Services Limited	37,059
Damage to equipment—	
Rutenberg Design Incorporated	1,918
Lost/stolen property—	
Olympic Mat Services	1,000
Accidents involving Crown vehicles—	
Adams D	1,048
Allstate Insurance Company	2,249
Assurance Royale du Canada	1,037
Assurance Royale du Canada	1,253
BC Telephone Company	2,025
Bowley, Cuffari and Flumian in trust	11,841
Economical Mutual Insurance Company	2,505
Furlotte J	1,085
Groupe Commerce	1,265
Insurance Corporation of BC	1,318
J Louis Levesque Stables Inc	36,351
Lyon M and A	3,166
McSween L W	1,151
Authority—Award SCO 2840/83	
Damages for defamation—	
Reisler A C J in trust	76,923
Authority—TB 803144	
Injurious affection under the Aeronautics Act—	
Grant Materials and Equipment Limited	363,620
Authority—Award T-1807-84	
Damages as a result of a Registered Zoning Enactment on Approval to Runway 27 at Fredericton Airport—	
MacKler, Allen and Dixon in trust	31,056(2)
Claims under $1,000 (277)	73,460
	2,263,154

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
Canadian Transport Commission	
Authority—Department of Justice	
Loss of job as result of rejection on probation—Macenko F	*46,000*
Grain Transportation Agency Administrator	
Claim under $1,000 (1)	380
	2,309,534
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Claim under $1,000 (1)	232
Grand total	14,897,705

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(1) Details are also provided under "Ex gratia payments".

(2) Details are also provided under "Federal Court awards".

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
MANAGEMENT AND ADMINISTRATION PROGRAM	
Authority—Ministerial	
Compensation for jacket damaged by photocopy dispersant while on duty status—	
Lacasse T	145
Payment under $100 (1)	10
	155
AGRI-FOOD PROGRAM	
Authority—Ministerial	
Reimbursement for advance registration fee—	
Tsang C P W	260
Payments under $100 (3)	93
	353
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Ministerial	
Compensation for loss of personal effects damaged while in the exercise of their functions—	
Levasseur W	123
Morrier K	149
	272
	780
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—Ministerial	
Loss of equipment on a shipment received—	
United Video Limited	*276*
National Library	
Payments under $100 (3)	*119*
National Museums of Canada	
Authority—Ministerial	
Accident in rented vehicle (neglected to take collision insurance)—	
Ferguson G	1,000
Payments under $100 (3)	142
	1,142
	1,537
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Authority—Ministerial	
In settlement of agreement with human right complaint—	
Emberly N	350
Compensation for glasses accidentally broken—	
Thériault R	119
	469

Particulars and payee	Amount
	$
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—PC 1986-2/1127	
Compensation following decision to write-off overpayment (refund of unemployment insurance benefits previously repaid)—	
Millard M	514
Authority—Ministerial	
Compensation to cover allowance resulting from postponement of National Industrial Training Program course—	
Beaulne P	140
Compensation to cover rent expenses resulting from postponement of National Industrial Training Program course—	
Dubé J	150
Compensation for loss of income resulting from postponement of National Industrial Training Program course—	
Lupien F	404
Compensation for an administrative error (re Surgical and Medical Insurance coverage)—	
Levesque J	140
Compensation to an Officer for torn leather jacket and torn dress shirt while visiting employer's premises—	
Chase B A	188
Compensation to cover an employee's legal fees and disbursements incurred while attempting to overturn a suspension levied against her—	
Lazdins R	200
To replace a pair of damaged shoes due to the investigation of a car crash at the Hornby Street employment centre—	
McIlveen B	110
Payments under $100 (7)	389
	2,235
IMMIGRATION PROGRAM	
Payment under $100 (1)	*47*
	2,751
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Authority—PC 1986-2272	
Compensation for loss of entitlement under Canadian Home Insulation program—	
Bullen B	415
Authority—PC 1986-2273	
Compensation for loss of entitlement under Canadian Home Insulation program—	
Van De Wal R	277
Authority—PC 1986-2274	
Compensation for loss of entitlement under Canadian Home Insulation program—	
Mac Oke M	400

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Authority—PC 1986-2275	
Compensation for loss of entitlement under Canadian Home Insulation program—	
Hawkins B	380
	1,472
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—Ministerial	
Compensation for repair of prescription safety glasses—	
Martin A	111
Payment under $100 (1)	92
	203
National Energy Board	
Payment under $100 (1)	*64*
	1,739
ENVIRONMENT	
Department	
ADMINISTRATION PROGRAM	
Payment under $100 (1)	*48*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Compensation for replacement of broken eyeglasses as a result of ship weather observation in heavy seas—	
Fequet D R L	162
Hilchie R M	220
Compensation for loss of personal effects—	
Turpin W T	162
Authority—TB 802678	
Compensation for damage to personal property during a flood—	
Brown D	2,442(1)
Payments under $100 (2)	108
	3,094
PARKS CANADA PROGRAM	
Authority—TB 797596	
Compensation for the cessation of grants in lieu of taxes for 1986-87 (National Battlefields Commission)—	
Quebec City	656,650
Sillery	3,320
Authority—Ministerial	
Compensation for damaged eyeglasses—	
Herzog T	156
Compensation for loss of food items due to malfunction of staff housing refrigerator—	
McBurney S	105
Authority—Department of Justice	
Compensation for personal injury resulting from fall into excavation—	
Pearson M L	670
Authority—PC 1985-5/1416	
Compensation for acquisition or disposal of buildings situated on Mingan Archipelago National Park Reserve—	
Cormier R	1,180
Payments under $100 (12)	681
	662,762
	665,904
EXTERNAL AFFAIRS	
Department	
Authority—Ministerial	
Compensation for theft of personal belongings—	
Allen S	269
Authority—PC 1986-3/2207	
Compensation for the cost of repairs to the Consulate General of Poland in Montreal, as a result of demonstrations—	
Government of Poland	1,007
	1,276
Canadian International Development Agency	
Authority—PC 1987-177, TB 803651	
Compensation for rental of heavy equipment used in the removal of overburden at the Mkegumba Quarry in Tanzania—	
MBL International Contractors Inc	37,904
Authority—Ministerial	
Compensation for glasses broken while on duty—	
Pichette M	171
Simard M	133
	38,208
	39,484
FINANCE	
Auditor General	
Payment under $100 (1)	35
FISHERIES AND OCEANS	
Department	
Authority—PC 1974-4/1946	
Compensation for destruction of prescription glasses during research work on Atlantic Ocean—	
Lewis E	130
Authority—Ministerial	
Compensation for seized salmon—	
Demerchant V	923
Damage to employee's clothing—	
Gosse J	138
Claim for spoiled food—	
Lunn B	589
Compensation for vehicle accident with a Crown vehicle—	
Fletcher D	308
Payments under $100 (4)	283
	2,371
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 799518	
Compensation for relocation—	
Steele J G	4,200(1)
Authority—TB 804358	
Release of a joint school agreement with the White Bear Band and the Arcola School Division—	
Arcola School Division	208,020(1)
Authority—Ministerial	
Settlement agreement—	
Makokis B W	7,190(1)
Makokis D N	7,190(1)
Makokis G L	6,827(1)
Makokis H	7,226(1)
Makokis J O	7,192(1)
Makokis R L	7,194(1)
Makokis T L	7,181(1)
Compensation for reimbursement to claimant for lost/stolen art work—	
The Canada Council Art Bank	110(1)
	262,330

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
NATIVE CLAIMS PROGRAM	
Authority—PC 1986-1717	
Claims settlement for mercury pollution—	
Grassy Narrows Band	1,467,431(1)
Islington Band	1,467,431(1)
	2,934,862
	3,197,192
JUSTICE	
Department	
Authority—Ministerial	
Damage to personal effects—	
Kobernick C	197
Taylor R	193
Payments under $100 (2)	89
	479
NATIONAL DEFENCE	
Department	
DEFENCE SERVICES PROGRAM	
Authority—PC 1986-4/2620	
Compensation for injuries sustained on the range of the Sarcee, Alberta, military training area—	
Big Plume D	13,500
Simon S	1,500
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at RCAF Station Aylmer, Ontario—	
Delage E	900
Authority—PC 1985-2105	
Redress of grievance—	
Haight D C	7,298
Authority—PC 1985-3271	
Compensation for wrongfull dismissal—	
Thivierge R M	23,000
Authority—PC 1986-2/2794	
Compensation for a disability resulting from gunshot wound sustained when he was a cadet—	
Turgeon L	1,000
Authority—Queen's Regulations and Orders 210.05	
Compensation for damage to personal effects—	
Barton W D	348
Freeman R	2,500(1)
Goulette E J	5,624(1)
Miszkiel M J A	1,000(1)
Sheppard M M	2,213(1)
Whittaker A D	634
Compensation for legal fees—	
Stillwell C T	2,066
Authority—Ministerial	
Compensation for damage to personal effects—	
Barbeau G	110
Bernier M	190
Bouchard A	142
Bouchard C	150
Bourassa A	132
Burns E	111
Caron J C	146
Davidson L	233
Gauthier M F	765
Henderson J T	103
Larivée R	114
Martel G	128
Montgrain J P	196
Racine M	128
Robson T A W	210
Savard F	208
Skotnicki J	123
Tremblay L	216
Vachon F	409
Verreault M	154
Payments under $100 (26)	1,133
	66,684
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Payment under $100 (1)	*20*
HEALTH SERVICES AND PROMOTION PROGRAM	
Payment under $100 (1)	*48*
MEDICAL SERVICES PROGRAM	
Payments under $100 (3)	*166*
INCOME SECURITY PROGRAM	
Authority—Ministerial	
Compensation to an employee for damage to clothing which occurred during a field visit to a client's home—	
Caron J	225
Compensation for loss of belongings while in travel status—	
Tamagno E	443
	668
	902
NATIONAL REVENUE	
Customs and Excise	
Authority—Ministerial	
Compensation for eyeglasses damaged while on duty—	
Koller A	110
Payments under $100 (8)	356
	466
Taxation	
Authority—Ministerial	
Compensation for the deductible portion of automobile insurance as a result of an accident on government business—	
Rodrigue R	100
Sit R	100
Compensation for car damaged by hit and run when parked on RCMP property while employee on government business—	
Young B	100
Payments under $100 (46)	1,564
	1,864
	2,330
PRIVY COUNCIL	
Department	
PRIVY COUNCIL PROGRAM	
Authority—PC 1987-19/630	
Payment made to assist the Westbank Indian Band in relation to their participation in the Commission of Inquiry	

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
concerning certain matters associated with the Westbank Indian Band; and to assist in the payment of legal expenses incurred by the former executives of the Westbank Indian Band in relation to their participation in the above mentioned Commission of Inquiry—	
Westbank Indian Council	50,000
McAfee, Peyton, McDade and Hattori	35,000
Payment under $100 (1)	21
	85,021
PUBLIC WORKS	
Department	
SERVICES PROGRAM	
Authority—Ministerial	
Compensation of a claim for personal harassment by a Public Works employee—	
Honeywell Wotherspoon	50,000
Authority—PC 1986-1922, TB 800797	
Compensation to move, construct and reestablish business at mile 195 of the Alaska Highway as a result of construction of a new section of the highway—	
Trutch Mountain Lodge	139,200
	189,200
ACCOMMODATION PROGRAM	
Authority—TB 801614	
Taxes for Place du Portage for calendar years 1979 to 1985 inclusive—	
Commission Scolaire Outaouais-Hull	23,253
Hull, City of	87,254
Hull, Greater School Board of	887
	111,394
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM	
Authority—TB 799855	
Payment for the 1985 taxation year to various Ontario municipalities with respect to grants in lieu of taxes for school purposes—	
Brockville, City of	7,040
Cornwall, City of	22,408
Gloucester, City of	264,570
Kanata, City of	37,233
Nepean, City of	172,779
Osgoode, Township of	256
Ottawa, City of	1,550,000
Ottawa, City of	106,336
Pembroke, City of	5,941
West Carleton, Township of	45,091
Authority—PC 1986-1734, TB 799855	
Compensation for grants in lieu of school taxes to certain Ontario municipalities on Department of National Defence properties—	
Ameliasburg, Township of	3,518
Athol, Township of	2,998
Aurora, Township of	2,507
Barrie, City of	6,580
Belleville, City of	13,242
Bosanquet, Township of	47,638
Brampton, City of	3,404
Brantford, City of	7,139
Cambridge, City of	6,594
Chatham, City of	7,044
Grimsby, Town of	2,262
Guelph, City of	22,054
Halton Hills, Town of	508
Hamilton, City of	113,892
Hillier, Township of	424
Kapuskasing, Town of	156
Kingston, City of	119,958
Kitchener, City of	1,826
London, City of	214,930
Niagara Falls, City of	6,040
Niagara on the Lake, Town of	7,993
Nickel Center, Town of	1,373
North Bay, City of	24,069
North York, City of	1,575,000
North York, City of	25,000
Oakville, Town of	41,498
Oshawa, City of	15,685
Owen Sound, City of	10,585
Peterborough, City of	16,901
Raleigh, Township of	2,238
Sarnia, City of	9,058
Sault Ste Marie, City of	52,155
Simcoe, Town of	3,839
Sophiasburgh, Township of	18,923
St Catharines, City of	16,936
St Thomas, City of	4,122
St Vincent, Township of	67,946
Stratford, City of	8,775
Sudbury, City of	13,565
Sunnidale, Township of	11,575
Sydenham, Township of	4,019
Thunder Bay, City of	47,088
Thurlow, City of	201
Timmins, City of	5,670
Toronto, City of	467,730
Trenton, City of	124
Val Rita-Harty, Township of	174
Windsor, City of	63,764
Payment under $100 (1)	70
	5,310,444
	5,611,038
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—PC 1986-2406	
Legal fees in connection with a Commission of Inquiry—	
Stevens Hon S M	350,000
Authority—PC 1986-1421	
Compensation to superannuation account—	
Slade G	26,989
Payments under $100 (3)	54
	377,043
Investment Canada	
Payment under $100 (1)	*60*
	377,103
SCIENCE AND TECHNOLOGY	
Ministry of State	
Payment under $100 (1)	*75*
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Payments under $100 (2)	*85*
	160
SECRETARY OF STATE	
Public Service Commission	
Authority—TB 801931	
Payment for the settlement of E G Rodgers's claim—	
Power N in trust	30,000

Ex gratia payments—*Continued*

Particulars and payee		Amount
		$
Authority—Ministerial		
Compensation for broken eyeglasses—		
Bouffard M		112
Larabie J		135
Payments under $100 (4)		211
		30,458
SOLICITOR GENERAL		
Correctional Service		
Authority—PC 1974-4/1946		
Compensation for employees' personal effects lost or damaged while on duty—		
Caron D		100
L'Italien A		129
Weston S L		166
Compensation for damages to motor vehicles—		
Gauthier C		178
Giguere R		122
Payment to the Commissioner's superannuation account in compensation for loss of benefits due to change in employment—		
Receiver General for Canada		61,796
Payments under $100 (23)		1,531
		64,022[1]
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Authority—PC 1974-4/1946		
Compensation for damage to real property—		
Chénier S		280
De Blois J Y		186
Dhaliwal		187
Hansen T R		198
Heckl Maison Enr		233
Heringa Hans		230
Le Sans Soucy Enr		195
Matheson H		162
Mc'Kay B		959
Montecalvo M		250
Plomberie Poly-mecanique		115
Public General Hospital		1,495
Simco Management		130
Timex Realty		469
Victor S P		155
Compensation for damage to vehicles—		
Bert Dennis		101
Corporation of the City of Ottawa		504
J and J Cycle and Marine Ltd		176
Leigh R		312
Manitoba Public Insurance Corp		491
P C Party of Canada		589
Polar Industries Ltd		238
St Amour A		524
Savoie M		169
Silzer D H		195
Spectrum Paint and Body Ltd		600
Swinwood A D		213
Tarrant Don		107
Travelers Canada	$ 243	
Labelle Guy	250	493
Compensation for loss or damage to personal property—		
Andrew I R		166
Brack B A		229
Curtain R G		130
Demers J S		192
Gibbons P J		107
Gosselin J S M		122
Joyce G		115
Michele L		175
Pruden D M		310
Runnal C		197
Skinner F L		287
Compensation for loss or damage to eyeglasses—		
Chytiris T		130
Doon A E		103
Turey J		153
Impetial Optical Company Ltd		115
Lindsay A		171
MacKinnon L B		168
Mc Mahon T M		115
Purcell W L		144
Raymond J J G		108
Tysowski J L		132
Compensation for loss or damage to personal clothing—		
Belhumeur R		169
Blair R M G		193
Chartrand E		152
Dare G J		176
German R W		104
Langlois L		120
Laurin C		400
Morin L		218
Paré A		123
Vikanes G B		215
Whitehead		115
Compensation due to a cancellation of sale—		
Swiderski M		145
Compensation for storage costs—		
Kirk J		103
Reimbursement of cost incurred in a law suit—		
Ramsay Thompson Lampman in trust		250
Reimbursement of Boot allowance—		
Simmons F G		100
Reimbursement of plane ticket cancellation—		
Morwood-Clark		100
Quenneville M P L		100
Authority—PC 1986-10/1299		
Settlement to a dismissed municipal employee—		
City of Castlegar		9,103
Compensation for costs incurred—		
Jaymor Corporation Ltd		239
Payments under $100 (167)		7,092
		32,542
		96,564
SUPPLY AND SERVICES		
Statistics Canada		
Authority—Department of Justice		
Compensation for repair or replacement of personal effects damaged while performing work related duties—		
Lackey R		233
McConkey B		126
Prentice J		149
Payments under $100 (11)		472
		980

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
TRANSPORT	
Department	
Authority—PC 1986-10/656	
Compensation for legal fees incurred in securing clarification of a probation order—	
Gendall W E	706
Authority—TB 802161, PC 1986-1315	
Compensation for costs incurred in anticipation of a demonstration project proposed by the Minister of Transport—	
Milner and Steer in trust	196,000(1)
Authority—PC 1974-4/1946	
Settlement for damage to eyeglasses—	
Earl D J	388
Kapcala J	115
Vezina R	255
Woods J	100
Compensation for damage to personal property—	
Bailey R	115
Duncan G	138
Fraser D	407
Hay A	176
Hepworth G	190
Restall C	471
Spurrell A R	103
Tasca A	100
Woodland R L	334
Compensation for damage to fishing gear—	
Atwood W	450
Carter L	287
Harrie M	100
Morris T	250
Compensation for damage to camera—	
Topple E	249
Compensation for lost eyeglasses—	
Gover M	104
Mitchell H	106
Westwood D	142
Compensation for damage to tire—	
Olsen B A	133
Payments under $100 (13)	707
	202,126
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Authority—PC 1986-9/2259	
Compensation for benefits that would have been received under the Members of Parliament Retiring Allowances Act—	
Saltsman D	163,758
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Payments under $100 (7)	344
Grand total	10,549,740

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(1) Details are also provided under "Payments of damage claims".

Federal Court awards

This statement provides, by ministry and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—Award A-1736-83	
Awarding of court costs in civil action—	
Lount Corporation, Atlific Inc, Satel Cons Ltd	4,558
ENERGY, MINES AND RESOURCES	
Department	
MINERALS AND EARTH SCIENCES PROGRAM	
Authority—Department of Justice	
Settlement as a result of a trial—	
Prairie Surveys Ltd	11,497
FISHERIES AND OCEANS	
Department	
Authority—Award T-1423-75	
Result of the Enactment of the Freshwater Fish Marketing Act—	
Kucher Bros Ltd	72,872
Authority—Award A-1120-83 (T-5792-79)	
Claim by the original contractor based on dredging material variations—	
Construction Maxum (Quebec) Inc and Western Caissons Ltd	252,023
Authority—Award T-31-85	
Claim for damages allegedly caused by the negligence of a fisheries officer—	
R A Roberts Fishing Ltd	13,077
Authority—Award T-525-84	
Superannuation, death benefit, and disability insurance per deduction made under court order—	
Merb P	147
	338,119
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Award T-1217-86	
Compensation for court costs—	
Davis and Company in trust	783(1)
Authority—Award T-3340-81	
Damages, pre-judgement and past-judgement interest and disbursements—	
Kaufman, Cassidy in trust	313,773(1)
Authority—Award T-201-86	
Compensation for court costs—	
Laforme, Henderson, Jones in trust	948(1)
	315,504

Particulars and payee	Amount
	$
NATIONAL DEFENCE	
Department	
DEFENCE SERVICES PROGRAM	
Authority—Award T-2563-84	
Settlement of construction contract dispute—	
A P Green Refractories (Canada)	59,631
Authority—Award T-793-85	
Settlement as a result of an accident involving a departmental vehicle and a vehicle owned by and operated by—	
Bélanger S	
Co d'assurance Provinces-Unies	
Compagnie d'assurance Provinces-Unies	1,027(1)
Gagnon, DeBilly et Associés	506
	61,164
NATIONAL REVENUE	
Taxation	
Federal Court costs awarded with respect to the Income Tax Act—	
Authority—Awards:	
T-963-82, A-1389-84	
Aikins, MacAulay and Thorvaldson—	
B B Fast and Sons Distributors Ltd	1,892
T-4215-81	
Bell Felesky Flynn—	
Terra Mining and Exploration Limited (N P L)	375
T-1716-82, A-1649-83	
Birnie, Sturrock and Bowden—	
Goodwin Johnson (1960) Ltd	25,677
T-500-79, T-502-79, T-503-79, T-505-79, A-757-80, A-758-80, A-759-80, A-769-80	
Birnie, Sturrock and Bowden—	
Golden E	
Golden G	
Leemar Holdings Ltd	
McGuckin J	16,028
T-4070-82	
Bishop and McKenzie—	
Pinnell B	702
T-5171-81	
Braul, Gaffney, Watson—	
Hennig R	80
T-4485-81, A-456-83	
Casimiro Angelo Maiocco—	
Yates M	
Yates W	6,202
T-4293-79	
Church W—	
Brown H A	959
T-1277-84, A-133-86	
Consumers' Gas Company Ltd	10,330
T-1365-84	
Cox, Downie and Goodfellow—	
Jeromel H H	4,474

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
T-505-85, T-507-85, A-1010-85, A-1011-85	
LeBlanc and Specht in trust— Wiebe R J Bastien R	2,202
T-5821-80	
MacKimmie, Matthews— Estate of Cleo E Reilly	926
T-706-83	
Martineau, Walker— Hébert G	750
T-2923-83	
McCarthy W G D— Terauds A O	341
T-337-79, A-161-81	
McCarthy and McCarthy— Bomag Canada Ltd	600
T-4530-81, T-4531-81	
McDonald and Hayden in trust— Fairhaven Estates Limited Jodare Limited	1,987
T-1981-83	
Mendelsohn Rosentzveig Shacter— Dominion Metal and Refining Works Ltd	1,127
T-2095-82	
Mitchell W J A— Magilb Development Corp Ltd	925
T-1998-83	
Porter and Poslums— Canadian Trotting Association	5,685
T-892-83	
Rivard, Hickson— Garant I	700
T-4109-79	
Signer B N— Biles W B	75
T-1736-83, T-1737-83, T-1738-3	
Craig Sturrock— Busby V	1,010
T-9529-82, A-913-85	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson— Oceanspan Carriers Limited	2,870

Particulars and payee	Amount
	$
T-4751-81, A-1759-83	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson— Demco Management Limited	3,286
T-1584-82	
Thorsteinsson, Mitchell, Little, O'Keefe and Davidson— Naden Harbour Timber Limited	1,091
T-1312-84, T-1173-86	
Weiler, Maloney, Nelson— Buchanan Forest Products Ltd	102
	90,396
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—Award T-1056-83	
Interest re a salary settlement claim— Kealey R in trust	472
Authority—Award T-2473-81	
Payment awarded re a cancelled contract— Osler Hoskin and Harcourt in trust	64,962
	65,434
SUPPLY AND SERVICES	
Department	
Authority—Department of Justice	
Bill of costs— CAE Industries Ltd and CAE Aircraft Ltd	210,183
TRANSPORT	
Department	
Authority—Award T-8425-82	
Settlement of Miramichi dredging contract— Lydon Dredging and Construction Company	200,000(1)
Authority—Award T-1807-84	
Damages as a result of a Registered Zoning Enactment on approach to runway 27 at Fredericton Airport— Mackler, Allen and Dixon in trust	31,056(1)
	231,056
Grand total	1,327,911

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(1) Details are also provided under "Payments of damage claims".

Nugatory payments

This statement provides, by ministry and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received but for which a liability is recognized.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD PROGRAM	
Authority—Ministerial	
Reimbursement for airline ticket—	
Lousley D E	150
Payment under $100 (1)	10
	160
COMMUNICATIONS	
Public Archives	
Authority—Ministerial	
Payment of charges relating to the termination of contract—	
Varley Reprographic Ltd	17,004
EMPLOYMENT AND IMMIGRATION	
Department/Canada Employment and Immigration Commission	
CORPORATE AND SPECIAL SERVICES PROGRAM	
Payment under $100 (1)	*20*
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—TB 801315	
Theft of petty cash re funds received with requests for Social Insurance numbers and reimbursements of overpayments—	
Employment centre Rive-Sud	583
Payment under $100 (1)	22
	605
IMMIGRATION PROGRAM	
Payment under $100 (1)	*11*
	636
ENVIRONMENT	
Department	
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Ministerial	
Reimbursement for damage to employee's car when departmental sign blew off the building—	
Laroche J	164
Payment of charges relating to motor vehicle accident—	
Allstate	3,256
Guitard L	359
Voyageur Pontiac	340
Out-of-Court settlement re accident involving Crown vehicle—	
Burchell MacDougall and Gruchy in trust	10,500
Payment of charges relating to loss of nitrogen cylinder—	
Borstad Welding Supplies Ltd	209
Authority—Department of Justice	
Vehicle accident (employee deemed to be at fault)—	
Manitoba Public Insurance Co	862
State Farm Insurance on behalf of Mr Prescatore (vehicle owner)	986
Guardian of Canada on behalf of Menard S	367
Payment under $100 (1)	45
	17,088
PARKS CANADA PROGRAM	
Authority—Ministerial	
Payment of interest on contract bid/performance deposit—	
Tana Contracting Ltd	*158*
	17,246
FINANCE	
Auditor General	
Authority—Ministerial	
Compensation for loss of salary due to a failure to appoint to a position—	
Truong P T	3,000
Payment under $100 (1)	25
	3,025
FISHERIES AND OCEANS	
Department	
Authority—Department of Justice	
Reimbursement of rented equipment that was stolen while in the possession of our department—	
Motorola Ltd	7,412
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Department of Justice	
Payment of lease settlement—	
Egan R and D	500
Graham R and I	583
Authority—Ministerial	
Payment of charges relating to the termination of contracts—	
Wang Canada Limited	19,200
	20,283
JUSTICE	
Supreme Court of Canada	
Authority—Ministerial	
Payment of charges arising from the termination of contract—	
Philips Information Systems Limited	1,626
NATIONAL DEFENCE	
Department	
DEFENCE SERVICES PROGRAM	
Authority—Ministerial	
Claim paid pursuant to Canadian Human Rights Act—	
Arbuckle K	2,000
Dejager D J	41,244
Authority—PC 1986-3/2620	
Claim paid pursuant to Canadian Human Rights Act—	
Campbell B	500
Authority—PC 1986-3/2794	
Claim paid pursuant to Canadian Human Rights Act—	
Janowitz F	500

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
Authority—PC 1986-3/2388	
Claim paid pursuant to Canadian Human Rights Act— Lowen M	4,677
Authority—PC 1986-4/2356	
Claim paid pursuant to Canadian Human Rights Act— Palmer D	1,053
	49,974
NATIONAL REVENUE	
Customs and Excise	
Authority—Ministerial	
Reimbursement of additional expenses incurred as a result of recall from vacation leave with pay— Schieman M	389
Taxation	
Authority—Department of Justice	
Out-of-Court settlement of litigation— Soloway, Wright, Houston, Greenberg, O'Grady, Morin	5,000
	5,389
PUBLIC WORKS	
Department	
ACCOMMODATION PROGRAM	
Authority—Ministerial	
Payment for medical expenses and optical replacement incurred when the claimant slipped on ice accumulated on an outdoor stairway— Schroth G	226
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—Department of Justice	
Settlement of outstanding claims— Northern Ontario Development Corp	1,137
Payment under $100 (1)	84
	1,221
SOLICITOR GENERAL	
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Authority—Ministerial	
Reimbursement of rented equipment that was lost— Distacom Pacific Ltd	265
Settlement for damage to borrowed equipment— Princeton Emergency Program	572
Werner P H	176
Payments under $100 (5)	297
	1,310
SUPPLY AND SERVICES	
Statistics Canada	
Authority—Department of Justice	
Payment of damages to rental car by vandals (a deductible clause for $500 is incorporated in the rental agreement)— City Motors, Yellowknife	348
TRANSPORT	
Department	
Authority—Ministerial	
Payment for charges relating to age discrimination— Dogg D	2,000
Payment under $100 (1)	2
	2,002
VETERANS AFFAIRS	
Department	
VETERANS AFFAIRS PROGRAM	
Authority—Department of Justice	
Payment of cheque to Solicitor in Trust of Veteran for settlement of damages incurred due to property title dispute— Rotelle, Rotelle et associés in trust	7,000
Payment under $100 (1)	56
	7,056
Grand total	134,918

SECTION 10

1986-87
PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Agricultural development subsidiary agreements	...	...	...	...
	...	**...**	**...**	**...**
	577(f)	...	...	*33(f)*
Contributions for rabies	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	*5*
Contributions to crop producers under the crop drought assistance	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Contributions to 4-H clubs	8	6	14	7
	8	**6**	**14**	**7**
	63	*43*	*89*	*45*
Crop damage migratory birds	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Crop insurance	57	1,277	252	1,166
	64	**1,284**	**219**	**1,272**
	295	*10,920*	*2,374*	*6,103*
Drought assistance for Western Canada	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Economic regional development agreements	...	2,372	...	1,315
	...	**2,218**	**...**	**416**
	...	*5,336*	...	*1,762*
Forestry development agreement	...	...	...	...
	13,078	(1)	(1)	(1)
	59,691(1)(f)	...	*6,130(1)(f)*	*22,174(1)(f)*
Forest development sub-agreement(1)	...	...	...	...
	...	**...**	**...**	**...**
	...	...	...	...
Forest renewal agreements(1)	...	...	7,664	5,798
	...	**...**	**2,074(1)**	**5,479(1)**
	...	...	*9,738(1)*	*13,278(1)*
Forestry resource development agreement(1)	7,225	1,980	...	...
	...	**1,610(1)**	**...**	**...**
	7,225	*6,473(1)*	...	...
Freight on livestock shipments to and from the Royal Winter Fair, Toronto	...	10	3	6
	...	**25**	**2**	**...**
	...	*63*	*26*	*19*
New crop development fund	...	...	...	...
	21	**7**	**...**	**...**
	21(1)(f)	*7(1)(f)*	...	...
Total ministry	7,290	5,645	7,933	8,292
	13,171	**5,150**	**2,309**	**7,174**
	67,872	*22,842*	*18,357*	*43,419*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	(23)	...	...	...	(23)	...	...	(23)
...	**...**	**2,566**	**...**	**...**	**26**	**2,592**	**...**	**...**	**2,592**
6,181(f)	...	*6,403*(f)	...	...	*11,338*(1)(f)	*24,532*	...	...	*24,532*(f)
2	173	1	...	...	...	176	...	...	176
...	**130**	**...**	**...**	**...**	**...**	**130**	**...**	**...**	**130**
127	*1,546*	*24*	*18*	*1*	...	*1,721*	...	...	*1,721*
...	...	...	...	...	1,326	1,326	...	...	1,326
...	**...**	**...**	**...**	**...**	**2,283**	**2,283**	**...**	**...**	**2,283**
...	...	...	...	...	*3,609*(f)	*3,609*	...	...	*3,609*(f)
12	78	18	26	33	17	219	...	...	219
12	**78**	**24**	**26**	**33**	**...**	**208**	**...**	**...**	**208**
33	*548*	*172*	*196*	*236*	*80*	*1,505*	...	...	*1,505*
...	...	512	3,109	1,904	...	5,525	...	...	5,525
...	**...**	**530**	**3,325**	**1,722**	**...**	**5,577**	**...**	**...**	**5,577**
...	...	*2,132*	*9,737*	*7,264*	...	*19,133*	...	...	*19,133*
9,391	17,824	23,095	82,681	72,306	4,692	212,741	...	...	212,741
11,383	**20,954**	**21,390**	**77,455**	**59,795**	**4,369**	**198,185**	**...**	**...**	**198,185**
75,139	*186,040*	*155,089*	*603,904*	*428,606*	*30,607*	*1,499,077*	...	...	*1,499,077*
...	...	...	(25)	6,872	277	7,124	...	...	7,124
...	**...**	**...**	**15,124**	**20,968**	**2,178**	**38,270**	**...**	**...**	**38,270**
...	...	...	*15,099*(f)	*27,840*(f)	*2,455*(f)	*45,394*	...	...	*45,394*(f)
...	...	2,692	3,928	...	990	11,297	...	...	11,297
...	**...**	**846**(1)	**3,385**(1)	**...**	**...**	**6,865**	**...**	**...**	**6,865**
...	...	*3,563*(1)	*7,509*(1)	...	*990*	*19,160*	...	...	*19,160*
...	...	...	...	...	...	...	...	...	...
(1)	**5,434**(1)	(1)	(1)	(1)	(1)	**18,512**	**...**	**...**	**18,512**(1)
193,400(1)(f)	*35,694*(1)(f)	(1)(f)	(1)(f)	(1)(f)	*30,500*(1)(f)	*347,589*	...	...	*347,589*(1)(f)
20,454	...	...	...	...	15,137	35,591	...	...	35,591
20,363(1)	**...**	**...**	**...**	**...**	**8,800**(1)	**29,163**	**...**	**...**	**29,163**
40,817(1)	...	...	...	...	*23,937*(1)	*64,754*	...	...	*64,754*
...	...	2,076	...	...	...	15,538	...	...	15,538
...	**...**	**2,904**(1)	**...**	**...**	**...**	**10,457**	**...**	**...**	**10,457**
...	...	*7,702*(1)	...	...	...	*30,718*	...	...	*30,718*
...	14,799	...	4,565	2,930	...	31,499	...	...	31,499
...	**11,096**(1)	**...**	**2,726**(1)	**1,315**(1)	**...**	**16,747**	**...**	**...**	**16,747**
...	*33,812*(1)	...	*7,680*(1)	*4,259*(1)	...	*59,449*	...	...	*59,449*
33	13	19	7	20	1	112	...	...	112
26	**13**	**24**	**2**	**30**	**11**	**133**	**...**	**...**	**133**
160	*49*	*172*	*64*	*165*	*26*	*744*	...	...	*744*
...	...	...	...	...	...	...	...	...	...
46	**294**	**84**	**105**	**41**	**61**	**659**	**...**	**34**	**693**
46(1)(f)	*294*(1)(f)	*84*(1)(f)	*105*(1)(f)	*41*(1)(f)	*61*(1)(f)	*659*	...	*34*(1)(f)	*693*(1)(f)
29,892	32,887	28,390	94,291	84,065	22,440	321,125	...	...	321,125
31,830	**37,999**	**28,368**	**102,148**	**83,904**	**17,728**	**329,781**	**...**	**34**	**329,815**
315,903	*257,983*	*175,341*	*644,312*	*468,412*	*103,603*	*2,118,044*	...	*34*	*2,118,078*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
COMMUNICATIONS				
Economic regional development	...	...	...	...
	...	...	...	...
	...	...	...	...
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development	...	...	...	7
	...	**4**	...	**14**
	...	*809*	*858*	*562*
Canadian jobs strategy	71,827	15,783	61,400	60,829
	34,954	**5,193**	**21,959**	**23,439**
	106,781	*20,976*	*83,359*	*84,268*
Total ministry	71,827	15,783	61,400	60,836
	34,954	**5,197**	**21,959**	**23,453**
	106,781	*21,785*	*84,217*	*84,830*
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada-Newfoundland offshore petroleum Board	2,236	...	...	...
	600	...	...	...
	2,836	...	...	...
Canada-Saskatchewan heavy oil	...	...	...	...
	...	...	...	...
	...	...	...	...
Committee on ground control and emergency preparedness	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Quebec development plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint housing	70	...	70	...
	...	...	...	...
	70	...	*70*	...
Low cost initiatives	...	...	39	5
	...	...	...	...
	...	...	*39*	*5*
Mineral development agreements	3,760	64	3,702	3,479
	2,817	**7**	**2,543**	**1,816**
	7,756	*71*	*7,257*	*5,776*
Remote community demonstration program	...	...	...	...
	...	...	...	...
	...	...	...	...
Renewable and non-conventional sources of energy conservation and oil substitution	156	...	51	...
	23	...	**6**	**76**
	179	...	*57*	*76*
Renewable energy research and development	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	6,222	64	3,862	3,484
	3,440	**7**	**2,549**	**1,892**
	10,841	*71*	*7,423*	*5,857*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
4,114	6,229	987	...	...	...	11,330	...	...	11,330
2,117	...	**635**	...	...	...	**2,752**	...	...	**2,752**
6,231	*6,229*	*1,641*	...	...	...	*14,101*	...	...	*14,101*
313	6	27	...	...	...	353	...	...	353
517	**330**	**13**	**13**	...	**3**	**894**	...	...	**894**
6,899	*10,060*	*2,768*	*2,175*	*3,464*	*2,413*	*30,008*	...	...	*30,008*
374,061	419,485	63,350	53,780	116,656	200,302	1,437,473	...	...	1,437,473
116,261	**91,210**	**13,617**	**8,922**	**28,124**	**67,156**	**410,835**	...	...	**410,835**
490,322	*510,695*	*76,967*	*62,702*	*144,780*	*267,458*	*1,848,308*	...	...	*1,848,308*
374,374	419,491	63,377	53,780	116,656	200,302	1,437,826	...	...	1,437,826
116,778	**91,540**	**13,630**	**8,935**	**28,124**	**67,159**	**411,729**	...	...	**411,729**
497,221	*520,755*	*79,735*	*64,877*	*148,244*	*269,871*	*1,878,316*	...	...	*1,878,316*
...	...	...	...	334	...	334	...	...	334
...	...	...	...	**393**	...	**393**	...	...	**393**
...	...	...	...	*1,150*	...	*1,150*	...	...	*1,150*
...	...	...	...	...	...	2,236	...	...	2,236
...	...	...	...	...	...	**600**	...	...	**600**
...	...	...	...	...	...	*2,836*	...	...	*2,836*
...	...	...	1,284	...	...	1,284	...	...	1,284
...	...	...	**2,553**	...	...	**2,553**	...	...	**2,553**
...	...	...	*12,523*	...	...	*12,523*	...	...	*12,523*
...	...	...	...	...	...	...	...	...	...
...	**23**	...	...	...	...	**23**	...	...	**23**
...	*42*	...	...	...	...	*42*	...	...	*42*(1)
9	...	...	...	...	...	9	...	...	9
...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	*9*	...	...	*9*
225	127	1	...	90	...	583	...	...	583
...	...	...	...	...	...	...	...	...	...
225	*127*	*1*	...	*90*	...	*583*	...	...	*583*
21	...	...	...	...	...	65	...	...	65
...	...	...	...	...	...	...	...	...	...
21	...	...	...	...	...	*65*	...	...	*65*
9,194	3,098	3,954	804	...	1,011	29,066	...	555	29,621
5,983	**568**	**2,881**	**678**	...	**388**	**17,681**	...	**488**	**18,169**
15,177	*3,666*	*7,800*	*1,718*	...	*1,399*	*50,620*	...	*1,043*	*51,663*
...	...	...	4	...	...	4	9	...	13
...	...	...	...	...	...	...	**22**	...	**22**
...	...	...	*4*	...	...	*4*	*196*	*62*	*262*
717	59	...	...	...	17	1,000	...	...	1,000
...	**183**	**245**	...	...	...	**533**	...	...	**533**(1)
717	*242*	*245*	...	...	*17*	*1,533*	...	...	*1,533*
29	...	...	...	...	...	29	...	...	29
...	...	...	...	...	...	...	...	...	...
29	...	...	...	...	...	*29*	...	...	*29*
10,195	3,284	3,955	2,092	424	1,028	34,610	9	555	35,174
5,983	**774**	**3,126**	**3,231**	**393**	**388**	**21,783**	**22**	**488**	**22,293**
16,178	*4,077*	*8,046*	*14,245*	*1,240*	*1,416*	*69,394*	*196*	*1,105*	*70,695*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT				
Alexander Mackenzie grease trail	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Canada/Manitoba beaver co-operative agreement	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Climate program with the provinces	98 **...** *98*	... **...** ...	... **...** ...	... **...** ...
Cost sharing water quantity agreements	208 **186**(1) *1,557*(1)	31 **29**(1) *355*(1)	119 **120**(1) *1,235*(1)	209 **219**(1) *2,330*(1)
Crop depredation	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Downtown Winnipeg and area river bank acquisition—ARC agreement	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Environmental assessment review of the Hibernia development project	... **152** *152*	... **...** ...	... **...** ...	... **...** ...
Flood risk mapping	102 **171** *654*	... **—** ...	50 **68** *657*	72 **93** *1,385*
Fraser river flood control	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Granular activated carbon water treatment system	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Great Lakes water quality	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Holy Trinity church	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Improvements to the water supply in the town of Channel Port aux Basques	1,556 **1,243** *2,828*	... **...** ...	... **...** ...	... **...** ...
James Bay	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Mercury studies in the Churchill Nelson diversion system	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Ottawa river regulation secretariat	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Qu'Appelle Valley	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Red River ring dyking	... **...** ...	... **...** ...	... **...** ...	... **...** ...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	8	8	...	...	8
—	—	—	—	—	**24**	**24**	—	—	**24**
...	...	...	...	...	*223*	*223*	...	...	*223*
...	...	18	...	...	...	18	...	...	18
—	—	**18**	—	—	—	**18**	—	—	**18**
...	...	*85*	...	...	...	*85*	...	...	*85*
373	...	...	...	...	...	471	...	...	471
327	—	—	—	—	—	**327**	—	—	**327**
3,231	...	...	...	...	...	*3,329*	...	...	*3,329*
956	787	222	230	446	...	3,208	...	...	3,208
853(1)	**768**(1)	**194**(1)	**226**(1)	**427**(1)	—	**3,022**	—	—	**3,022**(1)
8,915(1)	*7,272*(1)	*2,143*(1)	*1,905*(1)	*3,715*(1)	...	*29,427*	...	...	*29,427*(1)
...	...	139	289	372	...	800	...	...	800
—	—	**214**	**429**	**357**	—	**1,000**	—	—	**1,000**
...	...	*2,263*	*4,609*	*5,216*	...	*12,088*	...	...	*12,088*
...	...	...	...	...	...	...	...	...	...
—	—	**134**	—	—	—	**134**	—	—	**134**
...	...	*2,988*	...	...	...	*2,988*	...	...	*2,988*
...	...	...	...	...	...	...	...	...	...
—	—	—	—	—	**340**(1)	**492**	—	—	**492**
...	...	...	...	...	*533*(1)	*685*	...	...	*685*(1)
702	635	74	118	...	...	1,753	...	...	1,753
2,254	**324**	**114**	—	—	—	**3,024**	—	—	**3,024**
7,892	*4,943*	*1,422*	*1,132*	...	...	*18,085*	...	...	*18,085*
...	...	...	...	...	3,121	3,121	...	...	3,121
—	—	—	—	—	**2,022**	**2,022**	—	—	**2,022**
...	...	...	...	...	*62,328*	*62,328*	...	...	*62,328*
...	...	...	...	...	...	...	...	...	...
—	—	—	**3,008**	—	—	**3,008**	—	—	**3,008**
...	...	...	*5,000*	...	...	*5,000*	...	...	*5,000*(1)
...	1,661	...	...	...	...	1,661	...	...	1,661
—	**1,400**	—	—	—	—	**1,400**	—	—	**1,400**
...	*10,987*	...	...	...	...	*10,987*	...	...	*10,987*
...	...	...	19	...	...	19	...	...	19
—	—	—	—	—	—	—	—	—	—
...	...	...	*119*(1)	...	...	*119*	...	...	*119*(1)
...	...	...	...	...	...	1,556	...	...	1,556
—	—	—	—	—	—	**1,243**	—	—	**1,243**
...	...	...	...	...	...	*2,828*	...	...	*2,828*
69	...	...	...	...	...	69	...	...	69
95	—	—	—	—	—	**95**	—	—	**95**
482	...	...	...	...	...	*482*	...	...	*482*
...	...	23	...	...	...	23	...	...	23
—	—	**89**	—	—	—	**89**	—	—	**89**
...	...	*271*	...	...	...	*271*	...	...	*271*(1)
53	53	...	...	...	...	106	...	...	106
87(1)	**87**(1)	—	—	—	—	**174**	—	—	**174**(1)
282(1)	*282*(1)	...	...	...	...	*564*	...	...	*564*(1)
...	...	...	890	...	...	890	...	...	890
—	—	—	**234**	—	—	**234**	—	—	**234**
...	...	...	*7,630*	...	...	*7,630*	...	...	*7,630*
...	...	289	...	...	...	289	...	...	289
—	—	**489**	—	—	—	**489**	—	—	**489**
...	...	*1,383*	...	...	...	*1,383*	...	...	*1,383*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Sydney tar ponds clean-up	...	...	25	...
	...	**...**	**...**	**...**
	...	*...*	*25*	*...*
West coast offshore panel review	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	1,964	31	194	281
	1,752	**29**	**188**	**312**
	5,289	*355*	*1,917*	*3,715*
FISHERIES AND OCEANS				
Carnation creek	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Economic and regional development	...	1,363	1,010	5,319
	...	**1,702**	**340**	**8,263**
	...	*3,305*	*1,350*	*13,587*
Industrial development	...	...	...	...
	...	**...**	**...**	**...**
	5,973(f)	*716*(f)	*2,904*(f)	*2,060*(f)
Nicola river dam project	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	1,363	1,010	5,319
	...	**1,702**	**340**	**8,263**
	5,973	*4,021*	*4,254*	*15,647*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Community development on and off reserves	6,685	...	...	...
	7,601	**...**	**...**	**...**
	68,773(f)	*...*	*...*	*...*
Community infrastructure	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree-Katimavik school board (James Bay)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree regional authority	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Cree trappers association	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Economic development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Forest protection	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Hydro land lines	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Indian policing	27	21	148	...
	...	**18**	**128**	**...**
	128	*193*	*808*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	25	...	...	25
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*25*	...	...	*25*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**340**	**340**	...	...	**340**
...	...	...	...	...	*533*	*533*	...	...	*533*
2,153	3,136	765	1,546	818	3,129	14,017	...	...	14,017
3,616	**2,579**	**1,252**	**3,897**	**784**	**2,726**	**17,135**	...	...	**17,135**
20,802	*23,484*	*10,555*	*20,395*	*8,931*	*63,617*	*159,060*	...	...	*159,060*
...	...	...	...	...	75	75	...	...	75
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*75*	*75*	...	...	*75*
...	...	...	...	...	...	7,692	...	...	7,692
...	...	...	...	...	...	**10,305**	...	...	**10,305**
...	...	...	...	...	...	*18,242*	...	...	*18,242*
...	...	...	...	...	...	...	...	...	...
...	**21**	...	...	...	...	**21**	...	...	**21**
915(f)	*757(f)*	*14(f)*	...	...	*482(f)*	*13,821*	...	...	*13,821(f)*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	**456**	**456**	...	...	**456**
...	...	...	...	...	*456(f)*	*456*	...	...	*456(f)*
...	...	...	...	...	75	7,767	...	...	7,767
...	**21**	...	...	...	**456**	**10,782**	...	...	**10,782**
915	*757*	*14*	...	...	*1,013*	*32,594*	...	...	*32,594*
...	...	...	...	...	...	6,685	...	...	6,685
...	...	...	...	...	...	**7,601**	...	...	**7,601**
...	...	...	...	...	...	*68,773*	...	...	*68,773(f)*
...	...	...	...	...	262	262	...	...	262
...	...	...	...	...	**560**	**560**	...	...	**560**
...	...	...	...	...	*822(f)*	*822*	...	...	*822(f)*
32,239	...	...	...	...	...	32,239	...	...	32,239
31,085	...	...	...	...	...	**31,085**	...	...	**31,085**
195,602	...	...	...	...	...	*195,602*	...	...	*195,602*
...	...	...	...	...	...	...	...	...	...
300	...	...	...	...	...	**300**	...	...	**300**
300	...	...	...	...	...	*300*	...	...	*300*
70	...	...	...	...	...	70	...	...	70
426	...	...	...	...	...	**426**	...	...	**426**
496	...	...	...	...	...	*496*	...	...	*496*
...	...	...	...	...	...	...	1,335	...	1,335
...	...	...	...	...	...	...	**1,799**	...	**1,799**
...	...	...	...	...	...	...	*5,500*	...	*5,500*
...	376	...	...	...	...	376	...	...	376
...	**203**	...	...	...	...	**203**	...	...	**203**
...	*2,038*	...	...	...	...	*2,038*	...	...	*2,038*
...	...	1,938	...	...	...	1,938	...	...	1,938
175	...	**1,941**	...	...	...	**2,116**	...	...	**2,116**
1,000	...	*9,495*	...	...	...	*10,495*	...	...	*10,495*
...	4,346	656	802	778	1,024	7,802	114	306	8,222
...	**3,741(1)**	**547**	**645**	**749**	**930**	**6,758**	**97**	**255**	**7,110**
...	*25,411(1)*	*3,657*	*5,736*	*5,643*	*6,313*	*47,889*	*567*	*1,535*	*49,991*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Inuit housing (James Bay)	...	...	...	...
	...	...	...	...
	...	...	...	...
Inuit relocation (Amiujaq)	...	...	...	...
	...	...	...	...
	...	...	...	...
James Bay and northern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint school—Indian and Inuit affairs	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development	...	...	...	...
	...	...	...	...
	...	...	...	...
Northeastern Quebec agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Ontario rural development	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on and to reserves	...	...	...	...
	...	...	...	...
	...	...	...	...
Sioux Lookout roads	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Adult and day care	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services—Child care	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services	...	...	...	...
	...	...	...	...
	...	...	...	...
Water reservoir—Temiscaming	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	6,712	21	148	...
	7,601	**18**	**128**	...
	68,901	*193*	*808*	...
JUSTICE				
Compensation to victims of crime	21	...	88	36
	29	...	**87**	**36**
	149	...	*388*	*417*
Criminal legal aid	1,045	205	2,093	1,077
	1,026	**133**	**2,008**	**932**
	6,553	*1,239*	*13,124*	*8,512*
Native courtworker	74	...	...	...
	70	...	...	...
	525	*52*	*70*	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,100	...	...	...	...	...	2,100	...	...	2,100
3,600	...	...	...	...	...	**3,600**	...	...	**3,600**
14,600	...	...	...	...	...	*14,600*	...	...	*14,600*
80	...	...	...	...	...	80	...	...	80
...	...	...	...	...	...	...	...	...	...
80	...	...	...	...	...	*80*	...	...	*80*
8,000	...	...	...	...	...	8,000	...	...	8,000
8,000	...	...	...	...	...	**8,000**	...	...	**8,000**
49,247	...	...	...	...	...	*49,247*	...	...	*49,247*
...	...	932	...	...	...	932	...	...	932
...	...	**479**	...	...	...	**479**	...	...	**479**
...	...	*16,918*	...	...	...	*16,918*	...	...	*16,918*
...	250	...	...	...	...	250	...	...	250
...	**231**(1)	...	...	...	...	**231**	...	...	**231**(1)
...	*4,934*	...	...	...	...	*4,934*	...	...	*4,934*
1,061	...	...	...	...	...	1,061	...	...	1,061
1,842	...	...	...	...	...	**1,842**	...	...	**1,842**
27,560	...	...	...	...	...	*27,560*	...	...	*27,560*
...	...	25	...	...	...	25	...	...	25
...	...	**86**	...	...	...	**86**	...	...	**86**
...	...	*323*	...	...	...	*323*	...	...	*323*
...	...	...	...	...	...	...	...	...	...
...	**212**	...	...	...	...	**212**	...	...	**212**
...	*698*(f)	...	...	...	...	*698*	...	...	*698*(f)
...	...	1,711	...	...	...	1,711	...	...	1,711
...	...	**1,571**	...	...	...	**1,571**	...	...	**1,571**
...	...	*10,513*	...	...	...	*10,513*	...	...	*10,513*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	*29,000*(1)(f)	...	...	...	...	*29,000*	...	...	*29,000*(1)(f)
...	19,393	...	...	...	...	19,393	...	...	19,393
...	**17,082**(1)	...	...	...	...	**17,082**	...	...	**17,082**(1)
...	*165,686*(1)	...	...	...	...	*165,686*	...	...	*165,686*(1)
...	14,575	...	...	...	...	14,575	...	...	14,575
...	**12,989**(1)	...	...	...	...	**12,989**	...	...	**12,989**(1)
...	*64,355*(1)	...	...	...	...	*64,355*	...	...	*64,355*(1)
...	364	...	...	...	...	364	...	...	364
...	**226**	...	...	...	...	**226**	...	...	**226**
...	*1,645*	...	...	...	...	*1,645*	...	...	*1,645*
154	...	...	...	...	...	154	...	...	154
127	...	...	...	...	...	**127**	...	...	**127**
334	...	...	...	...	...	*334*	...	...	*334*
43,704	39,304	5,262	802	778	1,286	98,017	1,449	306	99,772
45,555	**34,684**	**4,624**	**645**	**749**	**1,490**	**95,494**	**1,896**	**255**	**97,645**
289,219	*293,767*	*40,906*	*5,736*	*5,643*	*7,135*	*712,308*	*6,067*	*1,535*	*719,910*
658	907	107	102	235	289	2,443	20	55	2,518
654	**895**	**106**	**101**	**234**	**287**	**2,429**	**23**	**5**	**2,457**
6,394	*9,510*	*1,152*	*1,032*	*2,067*	*2,941*	*24,050*	*237*	*142*	*24,429*
24,558	23,884	2,935	2,904	6,201	6,628	71,530	1,422	220	73,172
7,042	**15,996**	**2,111**	**2,021**	**4,772**	**4,357**	**40,398**	**415**	**239**	**41,052**
89,873	*132,750*	*16,586*	*14,364*	*33,039*	*38,932*	*354,972*	*4,587*	*1,646*	*361,205*
445	470	185	434	788	590	2,986	306	59	3,351
356	**425**	**206**	**382**	**758**	**556**	**2,753**	**267**	**63**	**3,083**
1,561	*3,731*	*1,943*	*3,736*	*6,588*	*6,155*	*24,361*	*2,009*	*455*	*26,825*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Total ministry	1,140 **1,125** *7,227*	205 **133** *1,291*	2,181 **2,095** *13,582*	1,113 **968** *8,929*
NATIONAL DEFENCE				
Emergency planning	217 **2,538** *5,619*	69 **47** *748*	95 **77** *3,449*	15 **931** *5,364*
Restoration of military sites	5,000,000 ... *5,000,000*	... ...	... ...	... ...
Total ministry	5,000,217 **2,538** *5,005,619*	69 **47** *748*	95 **77** *3,449*	15 **931** *5,364*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	85,460 **75,694** *875,004*	19,780 **20,734** *200,855*	124,405 **104,476** *1,036,846*	145,108 **136,906** *1,245,151*
Services to young offenders	... ...	... ...	... ...	... ... *5,247*
Vocational rehabilitation of disabled persons	3,739 **1,300** *13,150*	279 **208** *2,784*	2,791 **3,043** *27,876*	4,357 **4,494** *31,186*
Total ministry	89,199 **76,994** *888,154*	20,059 **20,942** *203,639*	127,196 **107,519** *1,064,722*	149,465 **141,400** *1,281,584*
PUBLIC WORKS				
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of $8,086,000)	... ...	... ...	... ...	... ... *16,586*
Land rental, rural and native housing and low rental accommodation	13,451 **7,550** *122,388*	3,821 **2,946** *18,090*	13,650 **11,390** *104,174*	8,160 **(771)** *48,016*
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge	... ...	... ...	... ...	... ...
Moncton core revitalization	... ...	... ...	... ...	2,661 **1,514** *8,000*
Sault Ste Marie infrastructure program	... ...	... ...	... ...	... ...
Total ministry	13,451 **7,550** *122,388*	3,821 **2,946** *18,090*	13,650 **11,390** *104,174*	10,821 **743** *72,602*
REGIONAL INDUSTRIAL EXPANSION				
Industrial and regional development—Other[3]	35,568 **46,713** *602,059*	5,373 **7,192** *307,511*	21,323 **23,181** *570,621*	11,232 **13,414** *525,116*
Tourism	31 **7** *315*	11 **11** *404*	343 **128** *3,733*	81 **23** *506*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
25,661	25,261	3,227	3,440	7,224	7,507	76,959	1,748	334	79,041
8,052	**17,316**	**2,423**	**2,504**	**5,764**	**5,200**	**45,580**	**705**	**307**	**46,592**
97,828	*145,991*	*19,681*	*19,132*	*41,694*	*48,028*	*403,383*	*6,833*	*2,243*	*412,459*
278	1,900	1,767	274	7,649	146	12,410	542	28	12,980
1,201	**1,768**	**607**	**1,219**	**595**	**827**	**9,810**	**164**	**50**	**10,024**
22,305	*28,245*	*6,818*	*4,398*	*15,367*	*10,959*	*103,272*	*1,230*	*297*	*104,799*
535,000	...	...	...	...	...	5,535,000	...	...	5,535,000
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
535,000	...	...	...	...	...	*5,535,000*	...	...	*5,535,000*(1)
535,278	1,900	1,767	274	7,649	146	5,547,410	542	28	5,547,980
1,201	**1,768**	**607**	**1,219**	**595**	**827**	**9,810**	**164**	**50**	**10,024**
557,305	*28,245*	*6,818*	*4,398*	*15,367*	*10,959*	*5,638,272*	*1,230*	*297*	*5,639,799*
1,107,757	1,132,191	154,581	160,705	427,333	632,056	3,989,376	12,004	...	4,001,380
1,198,334	**1,052,343**	**141,306**	**148,630**	**389,773**	**593,473**	**3,861,669**	**11,576**	**2,860**	**3,876,105**
7,516,672	*9,359,410*	*1,282,931*	*1,347,837*	*3,069,453*	*5,054,773*	*30,988,932*	*104,178*	*20,836*	*31,113,946*
...	...	1,921	...	...	...	1,921	...	...	1,921
...	**...**	**...**	**...**	**...**	**922**	**922**	**...**	**5**	**927**
65,040	*178,248*	*1,921*	...	...	*14,082*	*264,538*	...	*3,107*	*267,645*
...(2)	33,130	5,990	4,144	21,641	12,573	88,644	437	...	89,081
...	**30,677**	**5,928**	**3,710**	**11,965**	**11,447**	**72,772**	**402**	**1,058**	**74,232**
...	*283,602*	*51,295*	*41,842*	*114,714*	*69,835*	*636,284*	*3,209*	*5,644*	*645,137*
1,107,757	1,165,321	162,492	164,849	448,974	644,629	4,079,941	12,441	...	4,092,382
1,198,334	**1,083,020**	**147,234**	**152,340**	**401,738**	**605,842**	**3,935,363**	**11,978**	**3,923**	**3,951,264**
7,581,712	*9,821,260*	*1,336,147*	*1,389,679*	*3,184,167*	*5,138,690*	*31,889,754*	*107,387*	*29,587*	*32,026,728*
...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	...	...	...	...	*16,586*	...	...	*16,586*
31,521	166,552	20,839	11,397	37,245	9,622	316,258	37,890	49	354,197
44,675	**157,673**	**22,400**	**15,037**	**28,938**	**9,008**	**298,846**	**37,630**	**49**	**336,525**
142,423	*570,086*	*89,552*	*255,311*	*113,421*	*42,021*	*1,505,482*	*131,176*	*17,490*	*1,654,148*
...	151	...	...	...	...	151	...	...	151
...	**166**(1)	**...**	**...**	**...**	**...**	**166**	**...**	**...**	**166**(1)
...	*3,714*	...	...	...	...	*3,714*	...	...	*3,714*
...	...	...	...	...	...	2,661	...	...	2,661
...	**...**	**...**	**...**	**...**	**...**	**1,514**	**...**	**...**	**1,514**
...	...	...	...	...	...	*8,000*	...	...	*8,000*
...	924	...	...	...	...	924	...	...	924
...	**4,381**	**...**	**...**	**...**	**...**	**4,381**	**...**	**...**	**4,381**
...	*19,764*	...	...	...	...	*19,764*	...	...	*19,764*
31,521	167,627	20,839	11,397	37,245	9,622	319,994	37,890	49	357,933
44,675	**162,220**	**22,400**	**15,037**	**28,938**	**9,008**	**304,907**	**37,630**	**49**	**342,586**
142,423	*593,564*	*89,552*	*255,311*	*113,421*	*42,021*	*1,553,546*	*131,176*	*17,490*	*1,702,212*
34,616	2,944	19,614	681	4,092	3,549	138,992	4,052	1,046	144,090
45,785	**9,511**	**22,961**	**1,363**	**2,470**	**2,333**	**174,923**	**5,481**	**1,132**	**181,536**
1,145,730	*263,866*	*280,928*	*173,236*	*97,733*	*147,195*	*4,113,995*	*18,429*	*9,121*	*4,141,545*(3)
202	1,124	256	59	283	144	2,534	2	15	2,551
395	**287**	**67**	**64**	**244**	**331**	**1,557**	**3**	**5**	**1,565**
2,233	*7,224*	*2,451*	*443*	*1,575*	*4,078*	*22,962*	*185*	*216*	*23,363*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Total ministry	35,599 **46,720** *602,374*	5,384 **7,203** *307,915*	21,666 **23,309** *574,354*	11,313 **13,437** *525,622*
SCIENCE AND TECHNOLOGY				
Economic regional development	... **...** ...	... **...** ...	... **...** ...	... **...** ...
SECRETARY OF STATE				
Citizenship language instruction for immigrants	... **...** *72*	3 **3** *14*	... **18** *154*	... **...** *2*
Citizenship language texts for immigrants	... **...** ...	... **...** *1*	... **...** *6*	... **...** ...
Official languages in education	4,010 **3,235** *24,040*	1,331 **1,340** *11,074*	4,418 **4,383** *42,808*	26,370 **30,876** *240,458*
Post-secondary education payments—77	60,212 **60,611** *472,206*	13,340 **13,273** *101,787*	92,188 **91,688** *712,822*	75,134 **75,106** *581,896*
Total ministry	64,222 **63,846** *496,318*	14,674 **14,616** *112,876*	96,606 **96,089** *755,790*	101,504 **105,982** *822,356*
TRANSPORT				
Assistance in strengthening and improving the primary highway networks	... **1,042** *66,781*	1,122 **2,956** *15,440*	5,538 **9,545** *70,544*	3,351 **10,657** *68,136*
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads	19,074 **9,324** *28,398*	349 **6,271** *7,753*	... **...** ...	10,077 **12,681** *28,955*
Construction of armourstone protection and related works	... **...** ...	... **...** ...	392 **...** *392*	... **...** ...
Construction of grade separations	... **...** ...	... **...** ...	... **...** ...	... **...** ...
Improvements to the rail infrastructure at Churchill	... **...** ...	... **...** ...	... **...** ...	... **...** ...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
34,818	4,068	19,870	740	4,375	3,693	141,526	4,054	1,061	146,641
46,180	**9,798**	**23,028**	**1,427**	**2,714**	**2,664**	**176,480**	**5,484**	**1,137**	**183,101**
1,147,963	*271,090*	*283,379*	*173,679*	*99,308*	*151,273*	*4,136,957*	*18,614*	*9,337*	*4,164,908*
1,271,528	...	...	...	...	493,450	1,764,978	...	...	1,764,978
150,000	...	...	...	...	**1,244,232**	**1,394,232**	...	...	**1,394,232**
1,421,528	...	...	...	...	*1,737,682*	*3,159,210*	...	...	*3,159,210*
1,104	2,381	369	91	1,537	2,407	7,892	...	...	7,892
1,417	**2,239**	**374**	**30**	**947**	**3,070**	**8,098**	...	...	**8,098**
10,396	*27,146*	*2,791*	*651*	*8,818*	*16,262*	*66,306*	...	...	*66,306*
26	145	35	...	133	...	339	...	...	339
27	**237**	**38**	**3**	**100**	**380**	**785**	...	...	**785**
579	*2,180*	*207*	*64*	*1,245*	*891*	*5,173*	...	...	*5,173*
78,452	72,478[4]	7,425	4,465	7,458	9,261	215,668	563	704	216,935
80,860	**66,276**[5]	**6,622**	**3,798**	**6,857**	**8,885**	**213,132**	**311**[1]	**598**[1]	**214,041**
1,302,764	*749,361*	*64,964*	*28,435*	*59,704*	*71,004*	*2,594,612*	*2,005*[1]	*2,944*[1]	*2,599,561*
434,803	809,866	112,455	109,255	207,367	311,586	2,226,206	3,809	2,281	2,232,296
461,172	**832,078**	**111,699**	**120,804**	**205,676**	**299,225**	**2,271,332**	**4,218**	**2,245**	**2,277,795**
3,631,334	*6,669,701*	*872,011*	*857,740*	*1,500,525*	*2,109,248*	*17,509,270*	*34,850*	*16,197*	*17,560,317*
514,385	884,870	120,284	113,811	216,495	323,254	2,450,105	4,372	2,985	2,457,462
543,476	**900,830**	**118,733**	**124,635**	**213,580**	**311,560**	**2,493,347**	**4,529**	**2,843**	**2,500,719**
4,945,073	*7,448,388*	*939,973*	*886,890*	*1,570,292*	*2,197,405*	*20,175,361*	*36,855*	*19,141*	*20,231,357*
...	...	...	...	...	...	10,011	...	...	10,011
...	...	...	...	...	...	**24,200**	...	...	**24,200**
...	...	...	...	...	...	*220,901*	...	...	*220,901*
2,845	...	...	...	...	...	32,345	...	...	32,345
...	...	...	...	...	...	**28,276**	...	...	**28,276**
2,845	...	...	...	...	...	*67,951*	...	...	*67,951*
...	...	...	...	...	...	392	...	...	392
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*392*	...	...	*392*
...	...	...	...	...	...	...	...	...	...
2,000	**2,500**	...	...	...	...	**4,500**	...	...	**4,500**
3,000	*3,500*	...	...	...	...	*6,500*	...	...	*6,500*
...	...	2,503	...	...	...	2,503	...	...	2,503
...	...	**3,199**	...	...	...	**3,199**	...	...	**3,199**
...	...	*5,750*	...	...	...	*5,750*	...	...	*5,750*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Reconstruction of Yarmouth Bar breakwater	... **...** *...*	... **...** *...*	25 **...** *274*(1)	... **...** *...*
Transportation development initiatives	... **...** *...*	... **...** *...*	... **...** *...*	... **...** *...*
Total ministry	19,074 **10,366** *95,179*	1,471 **9,227** *23,193*	5,955 **9,545** *71,210*	13,428 **23,338** *97,091*
Grand total	5,316,917 **270,057** *7,482,916*	68,590 **67,217** *717,019*	341,896 **277,497** *2,704,257*	365,871 **327,893** *2,967,016*

Amounts in roman type are 1986-87 expenditures.
Amounts in **bold face** type are 1985-86 expenditures.
Amounts in *italic* type are expenditures from inception (including 1986-87 expenditures).

(f) Program completed.

(1) Amends reporting in previous year's Public Accounts.

(2) No payment is made to Quebec under this legislation. However, payments are made under the Canada Assistance Plan towards costs associated with the rehabilitation of disabled persons.

(3) Includes programs in respect to comprehensive rural area development programs, Special Agricultural and Rural Development Act, development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.
Does not include an amount of $32,006 from inception: not allocated by province.

(4) An amount of $16,372,167 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

(5) An amount of $15,527,863 was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	25	...	...	25
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*274*	...	...	*274*[1]
...	...	2,326	...	...	...	2,326	...	...	2,326
...	...	...	...	...	...	...	...	...	...
...	...	*2,326*	...	...	...	*2,326*	...	...	*2,326*
2,845	...	4,829	...	...	...	47,602	...	...	47,602
2,000	**2,500**	**3,199**	...	...	...	**60,175**	...	...	**60,175**
5,845	*3,500*	*8,076*	...	...	...	*304,094*	...	...	*304,094*
3,988,225	2,753,378	436,044	447,022	924,703	1,710,561	16,353,207	62,505	5,318	16,421,030
2,199,797	**2,345,049**	**369,259**	**416,018**	**767,283**	**2,269,280**	**9,309,350**	**62,408**	**9,086**	**9,380,844**
17,046,146	*19,419,090*	*2,999,864*	*3,478,654*	*5,656,719*	*9,772,713*	*72,244,394*	*308,358*	*80,769*	*72,633,521*

SECTION 11

1986-87
PUBLIC ACCOUNTS

Other Government-Wide Information

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Budgetary expenditure by allotment

This statement provides a distribution of budgetary expenditure by allotment as approved by Treasury Board pursuant to Section 24 of the Financial Administration Act.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
MANAGEMENT AND ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	41,708,647	41,708,647
Salary adjustment reserve	64,414	
Other operating costs	18,205,582	17,959,098
Challenge 86	166,795	166,794
	60,145,438	*59,834,539*
Statutory items	*6,245,098*	*6,245,098*
	66,390,536	66,079,637
AGRI-FOOD PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	356,033,591	353,022,457
Salary adjustment reserve	362,587	
Other operating costs	119,751,306	112,165,894
Energy R&D	2,265,000	1,743,879
Challenge 86	2,375,297	2,272,837
Frozen	6,430	
Less: receipts and revenues credited to the vote	13,492,000	13,285,107
	467,302,211	*455,919,960*
Vote 10—Capital expenditures—		
Capital	89,420,000	88,241,942
Energy R&D	384,000	370,235
Less: reserve allotment	663,502	
	89,140,498	*88,612,177*
Vote 15—Grants and contributions—		
Grants and contributions	699,536,095	671,374,172
Dairy subsidies	278,500,000	278,184,253
Dairy marketing	8,500,000	6,640,270
Contribution to POS Pilot Plant	2,000,000	1,483,287
	988,536,095	*957,681,982*
Statutory items	*463,383,948*	*459,621,426*
	2,008,362,752	1,961,835,545
CANADIAN FORESTRY SERVICE PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	51,563,400	51,637,047
Other operating costs	29,030,818	28,965,044
Energy R&D	643,886	643,886
Challenge 86	1,509,196	1,509,196
Less: receipts and revenues credited to the vote	529,000	549,184
	82,218,300	*82,205,989*
Vote 25—Capital expenditures—		
Capital	22,492,000	22,227,787
Energy R&D	25,000	23,937
	22,517,000	*22,251,724*
Vote 30—Grants and contributions—		
Grants and contributions	118,740,300	120,048,311
Energy R&D	172,000	172,240
	118,912,300	*120,220,551*
Statutory item	*7,501,000*	*7,501,000*
	231,148,600	232,179,264
CANADIAN GRAIN COMMISSION PROGRAM		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	29,936,136	29,489,221
Salary adjustment reserve	7,864	
Other operating costs	9,630,000	8,496,867
	39,574,000	*37,986,088*
Statutory item	*5,093,000*	*5,093,000*
	44,667,000	43,079,088
Subtotal—Department	2,350,568,888	2,303,173,534
Canadian Dairy Commission		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	2,970,857	2,957,758
Salary adjustment reserve	10,330	
Other operating costs	1,484,513	1,484,506
Frozen	88,300	
	4,554,000	4,442,264
Canadian Livestock Feed Board		
Vote 45—Operating expenditures—		
Salaries, wages and other personnel costs	1,038,401	887,551
Salary adjustment reserve	3,290	
Other operating costs	559,309	427,246
	1,601,000	*1,314,797*
Vote 50—Contributions	*18,100,000*	*15,841,421*
	19,701,000	17,156,218
Farm Credit Corporation		
Vote 55c—Payments for loan losses—		
Other operating costs	5,000,000	5,000,000
Total ministry	2,379,823,888	2,329,772,016
COMMUNICATIONS		
Department		
COMMUNICATIONS AND CULTURE PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	84,529,133	84,360,274
Other operating costs	41,141,881	42,078,869
Challenge 86	13,090	13,090
Frozen	337,487	
Less: receipts and revenues credited to the vote	6,178,000	6,736,450
	119,843,591	*119,715,783*
Vote 5—Capital expenditures—		
Capital	*13,483,000*	*13,469,914*
Vote 10—Grants and contributions—		
Grants and contributions	41,204,177	41,203,215
Cultural Initiatives Program	16,342,016	16,342,016
Economic and Regional Development Agreements	11,000,690	11,069,847
Frozen	7,252,618	
	75,799,501	*68,615,078*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 15—Payments to the Canada Post Corporation—		
Other operating costs	*55,093,000*	*55,092,996*
Statutory items	*29,693,131*	*13,167,571*
Subtotal—Department	293,912,223	270,061,342
Canada Council		
Vote 25—Payments to the Canada Council—		
Other operating costs	85,481,000	85,481,000
Canadian Broadcasting Corporation		
Vote 30—Operating expenditures—		
Other operating costs	782,673,000	782,673,000
Frozen	14,422,000	
	797,095,000	*782,673,000*
Vote 35—Working capital—		
Other operating costs	*4,000,000*	*4,000,000*
Vote 40—Capital expenditures—		
Capital	*68,428,000*	*68,428,000*
	869,523,000	855,101,000
Canadian Film Development Corporation		
Vote 45—Payments to the Canadian Film Development Corporation—		
Other operating costs	159,937,642	85,971,412
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	17,900,684	17,898,828
Salary adjustment reserve	72,316	
Other operating costs	5,369,000	5,350,183
Challenge 86	5,600	5,600
Co-operative Education Program	18,000	14,783
Frozen	250,000	
	23,615,600	*23,269,394*
Statutory items	*2,718,834*	*2,718,834*
	26,334,434	25,988,228
National Arts Centre Corporation		
Vote 55—Payments to the National Arts Centre Corporation—		
Other operating costs	14,828,000	14,828,000
Frozen	210,000	
	15,038,000	14,828,000
National Film Board		
Vote 60—National Film Board Revolving Fund—Operating loss—		
Salaries, wages and other personnel costs	37,931,176	37,931,176
Salary adjustment reserve	51,857	
Other operating costs	25,857,932	25,857,832
Challenge 86	10,900	10,900
Frozen	209,035	
	64,060,900	*63,799,908*
Statutory item	*460,527*	*(2,578,147)*
	64,521,427	61,221,761

	Allotments	Expenditures
	$	$
National Library		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	18,580,502	18,373,094
Salary adjustment reserve	13,531	
Other operating costs	15,321,522	14,889,561
Challenge 86	120,428	112,276
Co-operative Education Program	262,000	262,823
	34,297,983	*33,637,754*
Statutory item	*2,497,000*	*2,497,000*
	36,794,983	36,134,754
National Museums of Canada		
Vote 70—Operating expenditures—		
Salaries, wages and other personnel costs	42,958,589	42,914,493
Other operating costs	28,822,093	29,392,284
Challenge 86	343,681	342,284
Less: receipts and revenues credited to the vote	1,400,000	1,535,390
	70,724,363	*71,113,671*
Vote 75—Grants	*8,396,700*	*8,396,345*
Statutory item	*6,092,000*	*6,092,000*
	85,213,063	85,602,016
Public Archives		
Vote 80—Program expenditures—		
Salaries, wages and other personnel costs	26,614,960	26,579,566
Salary adjustment reserve	37,534	
Other operating costs	19,763,640	22,592,766
Challenge 86	327,588	328,544
Co-operative Education Program	31,372	31,372
	46,775,094	*49,532,248*
Statutory item	*3,819,000*	*3,819,000*
	50,594,094	53,351,248
Total ministry	1,687,349,866	1,573,740,761
CONSUMER AND CORPORATE AFFAIRS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	86,510,700	85,515,789
Salary adjustment reserve	143,770	
Other operating costs	30,681,995	30,337,460
Challenge 86	226,385	218,612
Co-operative Education Program	182,050	177,096
Merger cases	500,000	242,482
Frozen	141,000	
	118,385,900	*116,491,439*
Vote 5—Grants and contributions—		
Grants and contributions	1,816,000	1,723,912
Urea formaldehyde foam insulation	36,668,000	28,310,979
Frozen	832,000	
	39,316,000	*30,034,891*
Statutory items	*13,282,784*	*13,282,784*
Subtotal—Department	170,984,684	159,809,114

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canada Post Corporation		
Vote 10—Payments to the Canada Post Corporation for special purposes—		
Other operating costs	*199,000,000*	*199,000,000*
Vote 11c—Payment for capital and deferred charge/cost requirements—		
Other operating costs	*103,000,000*	*103,000,000*
Vote 12c—Report excess charges over revenues—		
Other operating costs	*1*	
Statutory item	*128,980,850*	*128,980,850*
	430,980,851	430.980,850
Competition Tribunal		
Vote 14c—Program expenditures—		
Salaries, wages and other personnel costs	141,000	91,596
Other operating costs	1,259,000	901,224
	1,400,000	992,820
Restrictive Trade Practices Commission		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	1,034,186	983,405
Salary adjustment reserve	3,814	
Other operating costs	266,000	255,313
Frozen	11,000	
	1,315,000	*1,238,718*
Statutory item	*123,000*	*123,000*
	1,438,000	1,361,718
Standards Council of Canada		
Vote 20—Payments to the Standards Council of Canada—		
Other operating costs	6,935,000	6,935,000
Total ministry	611,738,535	600,079,502
EMPLOYMENT AND IMMIGRATION		
Department/Canada Employment and Immigration Commission		
CORPORATE AND SPECIAL SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	19,494,310	18,541,452
Salary adjustment reserve	37,172	
Other operating costs	6,954,018	6,743,585
Challenge 86 (non-controlled person-years)	352,057	344,455
Less: receipts and revenues credited to the vote	16,145,000	15,997,999
	10,692,557	*9,631,493*
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	124,186,663	124,017,311
Salary adjustment reserve	104,499	
Other operating costs	145,132,838	142,122,205
Challenge 86 (non-controlled person-years)	568,625	520,743
Less: receipts and revenues credited to the vote	234,068,000	231,413,999
	35,924,625	*35,246,260*
Statutory items	*18,071,267*	*18,071,267*
	64,688,449	62,949,020
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	597,420,660	596,667,225
Salary adjustment reserve	275,340	
Other operating costs	178,664,663	174,590,443
Challenge 86 (non-controlled person-years)	10,035,974	9,930,590
Frozen	2,036,856	
Less: receipts and revenues credited to the vote	700,510,000	698,314,002
	87,923,493	*82,874,256*
Vote 15—Grants and contributions—		
Grants and contributions	1,617,449,365	1,541,188,360
Social assistance recipients	98,640,000	18,569,204
	1,716,089,365	*1,559,757,564*
Statutory items	*2,996,173,683*	*2,996,173,683*
	4,800,186,541	4,638,805,503
IMMIGRATION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	82,162,112	81,419,922
Salary adjustment reserve	31,888	
Other operating costs	22,457,000	21,093,775
Challenge 86 (non-controlled person-years)	412,061	381,632
	105,063,061	*102,895,329*
Vote 21c—Write-off debts—		
Other operating costs	*37,483*	*32,631*
Vote 25—Contributions	*52,794,001*	*47,084,226*
Statutory items	*11,043,389*	*11,043,389*
	168,937,934	161,055,575
Subtotal—Department	5,033,812,924	4,862,810,098
Immigration Appeal Board		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	5,499,305	5,499,305
Other operating costs	1,957,695	1,864,818
Frozen	1,000,000	
	8,457,000	*7,364,123*
Statutory item	*528,209*	*528,209*
	8,985,209	7,892,332
Total ministry	5,042,798,133	4,870,702,430
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	24,272,000	24,271,071

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Other operating costs	24,287,590	24,268,353
Energy R&D	26,000	21,397
Single purpose accommodation study	695,000	695,000
Challenge 86	382,300	382,282
Frozen	1,315,010	
Less: receipts and revenues credited to the vote	9,107,160	9,107,160
	41,870,740	*40,530,943*
Statutory items	*3,773,014*	*3,773,014*
	45,643,754	44,303,957
ENERGY PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	45,541,651	44,596,670
Salary adjustment reserve	107,076	
Other operating costs	51,618,296	47,008,605
Energy R&D	11,133,970	10,428,050
Canada/United States Nuclear Cooperation	1,444,000	1,444,000
Challenge 86	534,649	534,649
Frozen	16,331,798	
	126,711,440	*104,011,974*
Vote 10—Grants and contributions—		
Grants and contributions	145,846,722	145,846,551
Energy R&D	7,576,000	7,551,356
Less: Market Development Incentives Program	84,899,722	84,899,722
	68,523,000	*68,498,185*
Vote 15—Canadian Home Insulation Program—		
Grants and contributions	250,000	87,516
Frozen	250,000	
	500,000	*87,516*
Vote 20—Canada Oil Substitution Program—		
Grants and contributions	6,475,000	4,071,364
Frozen	1,525,000	
Less: Market Development Incentives Program	6,000,000	3,600,000
	2,000,000	*471,364*
Vote 25—Petroleum Incentives Program—		
Grants and contributions	*950,000,000*	*948,404,116*
Statutory items	*589,107,995*	*35,446,099*
	1,736,842,435	1,156,919,254
MINERALS AND EARTH SCIENCES PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	125,492,656	125,488,430
Salaries adjustment reserve	139,344	
Other operating costs	100,098,000	100,089,096
Energy R&D	20,929,000	20,927,601
Tenant services	2,674,000	2,671,569
Challenge 86	3,866,220	3,863,093
Manitoba Northern Flood Agreement	25,000	4,927
Frozen	8,582,700	
	261,806,920	*253,044,716*
Vote 40—Capital expenditures—		
Capital	21,805,652	21,794,150
Energy R&D	5,289,000	5,145,905
Relocation of surveys and mapping branch to Sherbrooke	2,400,000	1,137,167
Frozen	957,348	
	30,452,000	*28,077,222*
Vote 45—Grants and contributions—		
Grants and contributions	30,222,000	30,199,700
Energy R&D	353,000	352,037
Frozen	475,000	
	31,050,000	*30,551,737*
Statutory items	*19,595,736*	*19,595,736*
	342,904,656	331,269,411
Subtotal—Department	2,125,390,845	1,532,492,622
Atomic Energy Control Board		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	13,027,375	12,566,911
Salary adjustment reserve	36,625	
Other operating costs	8,078,000	7,707,052
Frozen	165,000	
	21,307,000	*20,273,963*
Statutory item	*2,020,000*	*2,020,000*
	23,327,000	22,293,963
Atomic Energy of Canada Limited		
Vote 55—Operating expenditures—		
Other operating costs	*200,352,000*	*199,689,283*
Vote 60—Capital expenditures—		
Capital	*17,892,000*	*17,892,000*
	218,244,000	217,581,283
National Energy Board		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	19,078,232	18,559,847
Salary adjustment reserve	47,768	
Other operating costs	4,586,000	4,037,388
Frozen	94,000	
	23,806,000	*22,597,235*
Statutory item	*2,968,000*	*2,968,000*
	26,774,000	25,565,235
Petro-Canada		
Statutory item	18,205,384	
Petro-Canada International Assistance Corporation		
Vote 70—Payments to Petro-Canada International Assistance Corporation—		
Other operating costs	28,650,000	28,648,000
Frozen	28,250,000	
	56,900,000	28,648,000
Total ministry	2,468,841,229	1,826,581,103
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	23,556,007	23,477,249

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Salary adjustment reserve	92,463	
Other operating costs	14,432,530	14,381,639
Energy R&D	40,000	19,643
Challenge 86	107,274	106,727
Co-operative Education Program	140,000	137,049
	38,368,274	*38,122,307*
Statutory items	*3,634,098*	*3,634,098*
	42,002,372	41,756,405
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	200,017,904	198,264,204
Salary adjustment reserve	300,990	
Other operating costs	135,450,567	133,352,873
Energy R&D	4,958,300	4,853,060
Challenge 86	1,478,577	1,475,433
Co-operative Education Program	1,042,000	1,039,765
Less: receipts and revenues credited to the vote	35,144,496	35,145,269
	308,103,842	*303,840,066*
Vote 10—Capital expenditures—		
Capital	44,906,000	44,799,003
Energy R&D	306,000	305,360
	45,212,000	*45,104,363*
Vote 15—Grants and contributions—		
Grants and contributions	20,944,081	20,681,218
Frozen	36,856	
	20,980,937	*20,681,218*
Statutory item	*29,902,000*	*29,902,000*
	404,198,779	399,527,647
PARKS CANADA PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	146,185,822	146,106,749
Salary adjustment reserve	106,071	
Other operating costs	55,549,107	54,538,235
Challenge 86	872,460	862,762
Co-operative Education Program	92,000	86,202
	202,805,460	*201,593,948*
Vote 25—Capital expenditures—		
Capital	93,445,440	93,719,682
Co-operative Education Program	524,000	521,571
	93,969,440	*94,241,253*
Vote 30—National Battlefields Commission—Operating expenditures—		
Salaries, wages and other personnel costs	819,107	804,599
Other operating costs	1,512,893	1,445,866
	2,332,000	*2,250,465*
Statutory items	*22,137,523*	*22,137,523*
	321,244,423	320,223,189
Total ministry	767,445,574	761,507,241
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	294,128,380	292,811,244
Salary adjustment reserve	497,747	
Other operating costs	279,447,530	270,389,541
Canada/United States Nuclear Cooperation	1,444,000	1,444,000
Challenge 86	126,100	109,729
Co-operative Education Program	21,000	17,241
Trade Negotiations Office	9,050,000	6,758,760
	584,714,757	*571,530,515*
Vote 5—Capital expenditures—		
Capital	81,623,000	68,050,927
Trade Negotiations Office	950,000	949,307
	82,573,000	*69,000,234*
Vote 10—Grants and contributions	*157,357,107*	*158,646,532*
Statutory items	*39,050,295*	*26,735,571*
	863,695,159	825,912,852
WORLD EXHIBITIONS PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	493,694	398,217
Salary adjustment reserve	3,306	
Other operating costs	1,589,000	1,541,034
	2,086,000	*1,939,251*
Statutory item	*76,000*	*76,000*
	2,162,000	2,015,251
Subtotal—Department	865,857,159	827,928,103
Canadian Commercial Corporation		
Vote 25—Program expenditures—		
Other operating costs	16,095,000	16,095,000
Canadian Institute for International Peace and Security		
Statutory item	3,000,000	3,000,000
Canadian International Development Agency		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	48,130,840	48,130,780
Other operating costs	25,210,170	25,053,805
Challenge 86	107,800	105,033
Co-operative Education Program	193,530	191,866
	73,642,340	*73,481,484*
Vote 35—Grants and contributions—		
Grants and contributions	1,672,955,002	1,669,752,095
Frozen	19,550,000	
	1,692,505,002	*1,669,752,095*
Vote 40—Payment to the Asian Development Bank—		
Grants and contributions	*2,600,000*	*2,513,584*
Statutory items	*155,007,610*	*155,007,610*
	1,923,754,952	1,900,754,773
International Centre for Ocean Development		
Vote 55—Payments to the International Centre for Ocean Development—		
Other operating costs	4,000,000	4,000,000
Frozen	200,000	
	4,200,000	4,000,000

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
International Development Research Centre		
Vote 60—Payments to the International Development Research Centre—		
Other operating costs	100,000,000	100,000,000
International Joint Commission		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	1,745,311	1,701,432
Salary adjustment reserve	4,689	
Other operating costs	1,500,000	1,464,333
	3,250,000	*3,165,765*
Statutory item	*272,000*	*272,000*
	3,522,000	3,437,765
Total ministry	2,916,429,111	2,855,215,641
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	34,088,589	34,062,349
Salary adjustment reserve	79,202	
Other operating costs	19,862,530	19,565,226
Frozen	127,000	
Less: receipts and revenues credited to the vote	9,919,000	9,629,000
	44,238,321	*43,998,575*
Vote 5—Payments to the International Bank for reconstruction and development and International Finance Corporation—		
Grants and contributions	*9,100,000*	*9,018,738*
Statutory items	*182,707,882*	*182,707,882*
	236,046,203	235,725,195
PUBLIC DEBT PROGRAM		
Statutory item	26,667,926,854	26,667,926,854
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	5,801,384,127	5,801,384,127
CANADIAN IMPORT TRIBUNAL PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,816,720	1,640,592
Salary adjustment reserve	10,280	
Other operating costs	359,000	240,503
	2,186,000	*1,881,095*
Statutory item	*283,000*	*283,000*
	2,469,000	2,164,095
INSPECTOR GENERAL OF BANKS PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	2,615,868	2,614,186
Salary adjustment reserve	7,132	
Other operating costs	1,433,000	1,050,870
	4,056,000	*3,665,056*
Statutory item	*471,000*	*471,000*
	4,527,000	4,136,056
SPECIAL PROGRAM		
Vote 20—Foreign Claims Fund—		
Other operating costs	*45,000*	*45,000*
Statutory item	*83,940,020*	*5,544,633*
	83,985,020	5,589,633
Subtotal—Department	32,796,338,204	32,716,925,960
Auditor General		
Vote 30—Program expenditures—		
Other operating costs	40,470,000	39,698,199
Challenge 86	6,200	6,200
	40,476,200	*39,704,399*
Statutory items	*4,505,559*	*4,505,559*
	44,981,759	44,209,958
Insurance		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	9,441,176	9,438,633
Salary adjustment reserve	12,824	
Other operating costs	16,930,000	15,561,314
	26,384,000	*24,999,947*
Statutory items	*(1,017,189)*	*(1,017,189)*
	25,366,811	23,982,758
Tariff Board		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	2,076,208	2,005,808
Salary adjustment reserve	9,792	
Other operating costs	566,600	552,104
	2,652,600	*2,557,912*
Statutory item	*286,000*	*286,000*
	2,938,600	2,843,912
Total ministry	32,869,625,374	32,787,962,588
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	244,744,674	243,585,801
Salary adjustment reserve	409,371	
Other operating costs	198,206,100	197,738,119
Energy R&D	4,731,400	4,698,119
Challenge 86	3,100,000	3,075,113
Co-operative Education Program	900,000	888,418
Frozen	36,855	
Less: receipts and revenues credited to the vote	3,500,000	3,348,225
	448,628,400	*446,637,345*
Vote 5—Capital expenditures—		
Capital	80,738,000	80,284,571
Energy R&D	791,000	725,705
	81,529,000	*81,010,276*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 10—Grants and contributions	*13,965,000*	*13,701,226*
Statutory items	*37,510,489*	*37,510,489*
Total ministry	581,632,889	578,859,336
GOVERNOR GENERAL		
Department		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	3,763,238	3,762,527
Salary adjustment reserve	10,195	
Other operating costs	3,032,567	3,030,399
	6,806,000	*6,792,926*
Statutory items	*794,806*	*794,806*
Total ministry	7,600,806	7,587,732
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	32,689,669	32,427,316
Salary adjustment reserve	84,801	
Other operating costs	9,538,464	6,589,736
Challenge 86	23,833	8,546
Frozen	50,000	
	42,386,767	*39,025,598*
Statutory items	*24,631,395*	*24,631,395*
	67,018,162	63,656,993
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	146,473,000	146,472,183
Other operating costs	70,557,540	65,502,193
Act to remove discrimination from the Indian Act	263,211	83,157
Challenge 86	286,528	286,528
	217,580,279	*212,344,061*
Vote 6c—Write-off debts—		
Other operating costs	*14,788,999*	*14,723,142*
Vote 10—Capital expenditures—		
Capital	59,816,200	56,981,609
Manitoba Northern Flood Agreement	30,000	
	59,846,200	*56,981,609*
Vote 15—Grants and contributions—		
Grants and contributions	1,405,411,299	1,404,378,698
Act to remove discrimination from the Indian Act	26,017,000	24,909,835
Manitoba Northern Flood Agreement	6,622,800	6,257,824
Challenge 86	16,100	16,100
	1,438,067,199	*1,435,562,457*
Statutory items	*29,020,463*	*24,672,553*
	1,759,303,140	1,744,283,822
NORTHERN AFFAIRS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	34,078,814	33,894,568
Salary adjustment reserve	60,186	
Other operating costs	53,073,942	49,027,566
Challenge 86	379,186	367,576
Inuvialuit Final Agreement	585,700	307,289
Less: receipts and revenues credited to the vote	2,081,000	
	86,096,828	*83,596,999*
Vote 21c—Write-off debts—		
Other operating costs	*462,655*	*461,825*
Vote 25—Capital expenditures—		
Capital	*22,290,000*	*20,927,396*
Vote 30—Grants and contributions—		
Grants and contributions	37,315,765	35,709,252
Inuvialuit Final Agreement	2,748,700	1,889,764
	40,064,465	*37,599,016*
Statutory items	*7,216,148*	*6,281,610*
	156,130,096	148,866,846
TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Vote 35—Transfer payments to the Government of the Yukon Territory—		
Grants and contributions	*155,407,667*	*155,407,666*
Vote 40—Transfer payments to the Government of the Northwest Territories—		
Grants and contributions	*469,416,333*	*469,416,333*
	624,824,000	624,823,999
NATIVE CLAIMS PROGRAM		
Vote 45—Operating expenditures—		
Salaries, wages and other personnel costs	2,987,000	2,970,248
Other operating costs	1,584,844	1,064,200
	4,571,844	*4,034,448*
Vote 50—Grants and contributions—		
Grants and contributions	55,831,441	54,048,232
Inuvialuit Final Agreement	1,678,000	1,422,305
	57,509,441	*55,470,537*
Statutory items	*4,386,863*	*4,386,863*
	66,468,148	63,891,848
Total ministry	2,673,743,546	2,645,523,508
JUSTICE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	61,093,721	60,481,162
Salary adjustment reserve	31,749	
Other operating costs	25,321,771	22,216,462
Revised Statute Consolidation Project	1,996,000	957,037
Challenge 86	166,435	160,886

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Co-operative Education Program	14,550	13,725
Frozen	26,855	
	88,651,081	*83,829,272*
Vote 5—Grants and contributions	*90,109,650*	*84,771,959*
Statutory items	*8,709,648*	*8,709,648*
Subtotal—Department	187,470,379	177,310,879
Canadian Human Rights Commission		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	6,656,412	6,447,408
Salary adjustment reserve	15,588	
Other operating costs	2,711,000	2,072,363
	9,383,000	*8,519,771*
Statutory item	*977,302*	*977,302*
	10,360,302	9,497,073
Commissioner for Federal Judicial Affairs		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	1,107,439	1,104,634
Other operating costs	1,793,561	1,728,058
Frozen	41,001	
	2,942,001	*2,832,692*
Vote 20—Canadian Judicial Council—Operating expenditures—		
Salaries, wages and other personnel costs	114,500	114,077
Other operating costs	221,500	218,701
	336,000	*332,778*
Statutory items	*109,130,652*	*109,130,652*
	112,408,653	112,296,122
Federal Court of Canada		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	6,007,790	5,929,984
Salary adjustment reserve	4,210	
Other operating costs	3,558,000	3,036,699
	9,570,000	*8,966,683*
Statutory item	*916,000*	*916,000*
	10,486,000	9,882,683
Law Reform Commission of Canada		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,602,848	1,536,821
Salary adjustment reserve	6,152	
Other operating costs	2,826,000	2,459,449
Frozen	139,000	
	4,574,000	*3,996,270*
Statutory item	*249,000*	*249,000*
	4,823,000	4,245,270
Offices of the Information and Privacy Commissioners of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	2,438,730	2,427,851
Other operating costs	831,000	831,001
	3,269,730	*3,258,852*
Statutory item	*355,000*	*355,000*
	3,624,730	3,613,852
Supreme Court of Canada		
Vote 40—Program expenditures—		
Salaries, wages and other personnel costs	2,402,442	2,402,348
Other operating costs	2,666,479	2,609,037
	5,068,921	*5,011,385*
Statutory items	*2,130,292*	*2,130,292*
	7,199,213	7,141,677
Tax Court of Canada		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	1,922,710	1,899,718
Salary adjustment reserve	1,290	
Other operating costs	1,481,000	1,272,389
Student Summer Employment Program	8,000	7,756
Frozen	30,000	
	3,443,000	*3,179,863*
Statutory item	*252,000*	*252,000*
	3,695,000	3,431,863
Total ministry	340,067,277	327,419,419
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	34,163,786	34,254,306
Salary adjustment reserve	62,835	
Other operating costs	16,157,030	14,885,756
Challenge 86	287,849	
	50,671,500	*49,140,062*
Vote 5—Grants and contributions	*10,578,000*	*10,564,318*
Statutory items	*132,575,374*	*132,575,374*
Subtotal—Department	193,824,874	192,279,754
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	4,043,739	4,048,792
Salary adjustment reserve	35,261	
Other operating costs	1,424,000	1,454,173
	5,503,000	*5,502,965*
Statutory item	*633,000*	*633,000*
	6,136,000	6,135,965
Canadian Centre for Occupational Health and Safety		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	5,722,645	5,705,916
Other operating costs	2,141,000	2,071,608
Frozen	200,000	
	8,063,645	7,777,524
Total ministry	208,024,519	206,193,243

Budgetary expenditure by allotment—*Ccntinued*

	Allotments	Expenditures
	$	$
NATIONAL DEFENCE		
Department		
DEFENCE SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Civilian salaries	1,080,633,133	1,080,633,133
Military salaries	2,828,069,275	2,828,069,275
Other operating costs	2,649,096,692	2,657,368,987
Frozen (over-utilization financial year 1985-86)	11,603,685	
Challenge 86	18,021,952	18,021,952
Co-operative Education Program	2,287,720	2,287,720
Frozen	31,512,314	
Less: receipts and revenues credited to the vote	300,437,830	300,437,830
	6,320,786,941	*6,285,943,237*
Vote 5—Capital expenditures—		
Frozen (over-utilization financial year 1985-86)	12,022,121	
Capital	2,585,887,215	2,598,431,805
Energy R & D	390,327	390,327
Frozen	63,887,148	
	2,662,186,811	*2,598,822,132*
Vote 10—Grants and contributions	181,763,887	181,763,887
Frozen	1,050,986	
	182,814,873	*181,763,887*
Statutory items	*806,806,027*	*806,806,027*
	9,972,594,652	9,873,335,283
DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM		
Vote 15—Construction and maintenance of defence projects—		
Other operating costs	13,200,000	13,200,000
Frozen	3,370,000	
	16,570,000	13,200,000
Total ministry	9,989,164,652	9,886,535,283
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	29,550,232	29,424,095
Salary adjustment reserve	78,238	
Other operating costs	13,933,531	13,547,844
Social assistance recipients	200,000	17,852
Less: receipts and revenues credited to the vote	1,524,000	1,524,000
	42,238,001	*41,465,791*
Statutory items	*4,832,098*	*4,832,098*
	47,070,099	46,297,889
HEALTH SERVICES AND PROMOTION PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	11,100,000	11,075,318
Other operating costs	10,311,464	10,179,938
Challenge 86	32,300	32,297
Student Summer Employment Program	217,700	214,926
	21,661,464	*21,502,479*
Vote 10—Grants and contributions	*35,238,000*	*34,787,123*
Statutory items	*6,622,397,806*	*6,622,397,806*
	6,679,297,270	6,678,687,408
SOCIAL SERVICES PROGRAM		
Vote 15—Operating expenditures—		
Salaries, wages and other personnel costs	9,610,179	9,448,937
Salary adjustment reserve	15,822	
Other operating costs	3,931,001	3,578,482
	13,557,002	*13,027,419*
Vote 20—Grants and contributions	*115,800,002*	*108,295,799*
Statutory items	*4,002,903,358*	*4,002,903,358*
	4,132,260,362	4,124,226,576
MEDICAL SERVICES PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	115,124,200	115,069,060
Other operating costs	199,576,800	199,490,242
Grants and contributions	95,942,145	94,458,479
Manitoba Northern Flood Agreement	175,000	140,265
Challenge 86	171,802	171,802
Implementation of Bill C 31	9,300,000	9,155,000
Frozen	36,855	
Student Summer Employment program	94,400	94,400
	420,421,202	*418,579,248*
Vote 30—Capital expenditures—		
Capital	*28,412,000*	*28,820,636*
Statutory item	*15,839,000*	*15,839,000*
	464,672,202	463,238,884
HEALTH PROTECTION PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	72,038,246	71,995,500
Other operating costs	30,772,001	31,539,252
Energy R&D	817,000	817,000
Challenge 86	15,334	15,334
Student Summer Employment Program	840,000	838,353
	104,482,581	*105,205,439*
Vote 40—Capital expenditures—		
Capital	*19,631,000*	*19,412,499*
Statutory items	*10,811,495*	*10,811,495*
	134,925,076	135,429,433
INCOME SECURITY PROGRAM		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	85,667,047	84,558,755
Salary adjustment reserve	24,631	
Other operating costs	28,694,651	28,594,651
Student Summer Employment Program	187,036	187,036
Less: receipts and revenues credited to the vote	55,878,365	55,878,365
	58,695,000	*57,462,077*
Statutory items	*15,990,886,055*	*15,990,886,055*
	16,049,581,055	16,048,348,132

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	4,618,000	4,615,481
Other operating costs	5,316,426	5,315,744
Student Summer Employment Program	51,574	51,574
	9,986,000	*9,982,799*
Vote 55—Contributions	*58,310,000*	*58,164,366*
Statutory item	*727,000*	*727,000*
	69,023,000	68,874,165
XV OLYMPIC WINTER GAMES PROGRAM		
Vote 60—Operating expenditures—		
Salaries, wages and other personnel costs	583,000	582,958
Salary adjustment reserve	4,000	
Other operating costs	1,730,000	1,503,557
	2,317,000	*2,086,515*
Vote 65—Capital expenditures—		
Capital	*19,892,000*	*19,553,355*
Vote 70—Contributions	*25,462,000*	*25,461,999*
Statutory item	*91,000*	*91,000*
	47,762,000	47,192,869
Subtotal—Department	27,624,591,064	27,612,295,356
Medical Research Council		
Vote 75—Operating expenditures—		
Salaries, wages and other personnel costs	1,991,000	1,988,234
Other operating costs	1,641,000	1,635,332
Student Summer Employment Program	12,000	12,880
	3,644,000	*3,636,446*
Vote 80—Grants	*163,989,001*	*163,989,989*
Statutory item	*307,000*	*307,000*
	167,940,001	167,933,435
Total ministry	27,792,531,065	27,780,228,791
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	332,370,256	332,298,950
Other operating costs	59,064,744	59,055,229
Challenge 86	250,000	250,000
Career Oriented Summer Employment Program	4,436,000	4,435,347
	396,121,000	*396,039,526*
Vote 5—Capital expenditures—		
Capital	15,378,000	12,696,916
Frozen	4,500,000	
	19,878,000	*12,696,916*
Statutory items	*50,322,098*	*50,322,098*
	466,321,098	459,058,540
Taxation		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	627,316,687	619,178,201
Salary adjustment reserve	817,573	
Other operating costs	133,239,000	130,713,266
Challenge 86	450,000	444,141
Student Summer Employment Program	330,000	315,684
Frozen	3,143,000	
Less: receipts and revenues credited to the vote	90,694,000	88,775,109
	674,602,260	*661,876,183*
Vote 15—Capital expenditures—		
Capital	*21,400,000*	*20,854,253*
Statutory items	*94,303,503*	*94,303,503*
	790,305,763	777,033,939
Total ministry	1,256,626,861	1,236,092,479
PARLIAMENT		
The Senate		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	11,490,123	11,273,294
Other operating costs	5,709,877	5,909,596
	17,200,000	*17,182,890*
Statutory items	*11,658,972*	*11,658,972*
	28,858,972	28,841,862
House of Commons		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	115,896,000	108,339,501
Other operating costs	1,601,000	1,505,692
	117,497,000	*109,845,193*
Statutory items	*53,540,565*	*53,540,565*
	171,037,565	163,385,758
Library of Parliament		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	8,446,000	8,279,142
Other operating costs	2,128,000	2,254,053
	10,574,000	*10,533,195*
Statutory item	*1,257,000*	*1,257,000*
	11,831,000	11,790,195
Total ministry	211,727,537	204,017,815
PRIVY COUNCIL		
Department		
PRIVY COUNCIL PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	24,520,187	24,456,669
Salary adjustment reserve	187,320	
Other operating costs	19,127,793	17,212,951
Challenge 86	12,100	12,100
	43,847,400	*41,681,720*
Statutory items	*4,028,690*	*4,028,690*
Subtotal—Department	47,876,090	45,710,410

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries, wages and other personnel costs	896,791	862,678
Salary adjustment reserve	3,209	
Other operating costs	2,190,000	2,047,034
	3,090,000	*2,909,712*
Statutory item	*140,000*	*140,000*
	3,230,000	3,049,712
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,784,717	1,774,386
Salary adjustment reserve	3,283	
Other operating costs	232,000	211,039
	2,020,000	*1,985,425*
Statutory items	*7,642,327*	*7,642,327*
	9,662,327	9,627,752
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	5,897,000	5,896,810
Other operating costs	3,310,000	3,309,664
Challenge 86	5,900	5,423
Frozen	145,000	
	9,357,900	*9,211,897*
Statutory item	*881,000*	*881,000*
	10,238,900	10,092,897
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	5,764,905	5,760,480
Salary adjustment reserve	11,795	
Other operating costs	2,145,000	2,079,421
Co-operative Education Program	43,300	43,259
Frozen	110,000	
	8,075,000	*7,883,160*
Statutory item	*888,000*	*888,000*
	8,963,000	8,771,160
Public Service Staff Relations Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	6,479,827	5,833,753
Salary adjustment reserve	29,173	
Other operating costs	2,129,000	1,707,326
Frozen	93,000	
	8,731,000	*7,541,079*
Statutory item	*1,011,000*	*1,011,000*
	9,742,000	8,552,079
Security Intelligence Review Committee		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	502,685	496,661
Other operating costs	664,315	663,155
Frozen	17,000	
	1,184,000	*1,159,816*
Statutory item	*71,000*	*71,000*
	1,255,000	1,230,816
Total ministry	90,967,317	87,034,826
PUBLIC WORKS		
Department		
SERVICES PROGRAM		
Vote 1—Payments to the Public Works Revolving Fund—		
Other operating costs	154,244,444	154,117,476
Challenge 86	109,519	109,519
	154,353,963	*154,226,995*
Vote 5—Capital expenditures—		
Capital	12,253,000	11,133,139
Frozen	3,188,097	
	15,441,097	*11,133,139*
Statutory items	*204,235,695*	*(22,774,663)*
	374,030,755	142,585,471
ACCOMMODATION PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	5,560,146	5,240,978
Salary adjustment reserve	17,854	
Other operating costs	652,600,000	644,728,515
Challenge 86	5,981	5,981
Frozen	10,072,000	
Less: receipts and revenues credited to the vote	175,287,000	194,351,746
	492,968,981	*455,623,728*
Vote 15—Capital expenditures—		
Capital	110,696,001	94,903,929
Frozen	10,245,000	
	120,941,001	*94,903,929*
Vote 20—Payments to Canada Museums Construction Corporation Inc.—		
Grants and contributions	*80,310,000*	*66,000,096*
Statutory items	*2,979,627*	*2,979,627*
	697,199,609	619,507,380
GOVERNMENT REALTY ASSETS SUPPORT PROGRAM		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	1,393,432	823,104
Salary adjustment reserve	3,568	
Other operating costs	59,090,000	56,001,778
Energy R&D	1,633,000	1,633,000
	62,120,000	*58,457,882*
Vote 30—Payments to Canada Lands Company (Mirabel) Limited—		
Other operating costs	7,148,552	6,823,052
Frozen	34,448	
	7,183,000	*6,823,052*
Vote 35—Payments to Canada Lands Company (Vieux-Port de Québec) Inc.—		
Other operating costs	*4,951,000*	*4,951,000*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 40—Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited—		
Other operating costs	*3,277,000*	*3,277,000*
Vote 45—Payments to Harbourfront Corporation—		
Other operating costs	*954,000*	*954,000*
Statutory items	*247,913,485*	*247,913,485*
	326,398,485	322,376,419
MARINE TRANSPORTATION AND RELATED ENGINEERING WORKS PROGRAM		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	260,000	174,701
Other operating costs	6,737,000	5,811,028
	6,997,000	*5,985,729*
Vote 51c—Write-off loans—		
Other operating costs	*19,311,904*	*19,311,904*
Statutory items	*221,000*	*221,000*
	26,529,904	25,518,633
LAND TRANSPORTATION AND OTHER ENGINEERING WORKS PROGRAM		
Vote 55—Operating expenditures—		
Salaries, wages and other personnel costs	164,000	147,771
Other operating costs	24,542,000	24,264,120
Frozen	1,000,000	
	25,706,000	*24,411,891*
Vote 60—Capital expenditures—		
Capital	18,566,000	17,326,793
Frozen	1,000,000	
	19,566,000	*17,326,793*
Statutory item	*25,000*	*25,000*
	45,297,000	41,763,684
Subtotal—Department	1,469,455,753	1,151,751,587
Canada Mortgage and Housing Corporation		
Vote 15—Operating expenditures—		
Market housing	85,026,000	77,943,108
Social housing	1,446,912,000	1,347,525,883
Housing support	33,670,000	28,613,016
Energy R&D	405,000	184,199
Challenge 86	20,500	19,761
Frozen	19,170,000	
Less: real estate and service to others	1,283,000	
	1,583,920,500	1,454,285,967
National Capital Commission		
Vote 65—Operating expenditures—		
Salaries, wages and other personnel costs	31,186,977	31,186,977
Salary adjustment reserve	59,598	
Other operating costs	17,013,425	16,763,425
Challenge 86	95,500	95,500
	48,355,500	*48,045,902*
Vote 70—Capital expenditures—		
Capital	5,649,000	3,681,000
Frozen	25,000,000	
	30,649,000	*3,681,000*
Vote 75—Grants and contributions	*10,718,000*	*10,718,000*
	89,722,500	62,444,902
Total ministry	3,143,098,753	2,668,482,456
REGIONAL INDUSTRIAL EXPANSION		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	121,757,788	121,682,232
Salary adjustment reserve	563,682	
Other operating costs	105,864,360	100,374,387
Challenge 86	646,936	596,079
Frozen	250,000	
	229,082,766	*222,652,698*
Vote 2a—Agreements—Canadair Financial Corporation Inc.—Debts obligations—		
Other operating costs	*1*	
Vote 5—Textile and Clothing Board—Operating expenditures—		
Salaries, wages and other personnel costs	833,000	782,002
Other operating costs	505,000	269,468
	1,338,000	*1,051,470*
Vote 10—Grants and contributions—		
Grants and contributions	798,972,146	878,782,237
Frozen	36,855	
	799,009,001	*878,782,237*
Vote 15—Payments to Canadian Patents and Development Limited—		
Other operating costs	*478,000*	*478,000*
Vote 20—Payments to Canadair Limited—		
Other operating costs	*10,292,000*	*2,295,984*
Statutory items	*60,108,178*	*60,108,178*
Subtotal—Department	1,100,307,946	1,165,368,567
Cape Breton Development Corporation		
Vote 35—Payments covering mining losses in 1986-87—		
Other operating costs	*18,064,000*	*17,685,203*
Vote 40—Payments for capital expenditures—		
Capital	135,597,000	135,597,000
Frozen	3,500,000	
	139,097,000	*135,597,000*
Vote 45—Payments for the purposes of Sections 22 and 23—		
Grants and contributions	10,600,000	10,600,000
Frozen	400,000	
	11,000,000	*10,600,000*
	168,161,000	163,882,203

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Federal Business Development Bank		
Vote 50—Payments to the Federal Business Development Bank—		
Other operating costs	26,626,000	26,584,330
Challenge 86	266,525	266,525
Frozen	1,100,000	
	27,992,525	*26,850,855*
Statutory item	*97,400,000*	*28,000,000*
	125.392,525	54,850,855
Investment Canada		
Vote 55—Program expenditures—		
Salaries, wages and other personnel costs	5,565,686	5,430,053
Salary adjustment reserve	16,314	
Other operating costs	3,022,345	2,764,517
Challenge 86	18,100	17,990
	8,622,445	*8,212,560*
Statutory item	*865,842*	*865,842*
	9,488,287	9,078,402
Total ministry	1,403,349,758	1,393,180,027
SCIENCE AND TECHNOLOGY		
Ministry of State		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	6,961,960	6,840,786
Salary adjustment reserve	65,510	
Other operating costs	4,786,530	4,694,187
	11,814,000	*11,534,973*
Vote 5—Grants and contributions—		
Grants and contributions	7,480,000	3,898,706
Frozen	1,314,001	
	8,794,001	*3,898,706*
Statutory items	*972,098*	*972,098*
Subtotal—Ministry of State	21,580,099	16,405,777
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Vote 10—Operating expenditures—		
Salaries, wages and other personnel costs	146,296,163	146,281,279
Other operating costs	92,506,912	92,391,779
Energy R&D	101,000	101,000
Student Summer Employment Program	1,428,000	1,426,736
Less: receipts and revenues credited to the vote	23,553,332	23,553,332
	216,778,743	*216,647,462*
Vote 15—Capital expenditures—		
Capital	68,040,000	67,979,908
Less: receipts and revenues credited to the vote	677,000	677,000
	67,363,000	*67,302,908*
Vote 20—Grants and contributions—		
Grants and contributions	107,556,000	104,499,498
Energy R&D	3,362,000	3,337,378
	110,918,000	*107,836,876*
Statutory item	*21,072,000*	*21,072,000*
	416,131,743	412,859,246
Natural Sciences and Engineering Research Council		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	5,040,000	4,946,480
Other operating costs	6,397,000	6,007,613
	11,437,000	*10,954,093*
Vote 30—Grants	*308,068,500*	*308,064,623*
Statutory item	*773,000*	*773,000*
	320,278,500	319,791,716
Science Council of Canada		
Vote 35—Program expenditures—		
Salaries, wages and other personnel costs	1,515,000	1,514,580
Other operating costs	886,000	885,749
Challenge 86	3,600	3,179
	2,404,600	*2,403,508*
Statutory item	*222,000*	*222,000*
	2,626,600	2,625,508
Total ministry	760,616,942	751,682,247
SECRETARY OF STATE		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	109,575,654	108,814,345
Salary adjustment reserve	116,075	
Other operating costs	60,287,230	58,180,673
Challenge 86	213,157	196,205
Advertising in Ethnic Media	3,400,000	3,024,057
Co-operative Education Program	10,384	10,384
	173,602,500	*170,225,664*
Vote 5—Grants and contributions	*373,241,000*	*372,801,327*
Statutory items	*2,601,655,512*	*2,601,655,512*
Subtotal—Department	3,148,499,012	3,144,682,503
Advisory Council on the Status of Women		
Vote 10—Program expenditures—		
Other operating costs	2,507,000	2,506,620
Public Service Commission		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	92,059,945	88,064,462
Salary adjustment reserve	564,377	
Other operating costs	24,392,478	23,025,039
Challenge 86	130,000	127,064
Co-operative Education Program	130,000	129,225
Frozen	1,100,000	
	118,376,800	*111,345,790*
Statutory items	*22,638,495*	*13,503,014*
	141,015,295	124,848,804
Social Sciences and Humanities Research Council		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	3,355,830	3,353,974
Salary adjustment reserve	30,170	
Other operating costs	1,602,001	1,525,125
Frozen	110,000	
	5,098,001	*4,879,099*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 25—Grants	*64,424,000*	*64,423,999*
Statutory item	*542,000*	*542,000*
	70,064,001	69,845,098
Status of Women—Office of the Co-ordinator		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	1,513,451	1,501,143
Salary adjustment reserve	1,309	
Other operating costs	955,000	736,379
Challenge 86	3,600	3,600
Frozen	63,240	
	2,536,600	*2,241,122*
Statutory item	*233,000*	*233,000*
	2,769,600	2,474,122
Total ministry	3,364,854,908	3,344,357,147
SOLICITOR GENERAL		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	13,650,000	13,638,005
Other operating costs	9,770,241	9,132,526
Challenge 86	355,041	335,656
Frozen	563,000	
	24,338,282	*23,106,187*
Vote 5—Grants and contributions—		
Grants and contributions	152,751,002	115,301,517
Frozen	10,512,000	
	163,263,002	*115,301,517*
Statutory items	*2,005,976*	*2,005,976*
Subtotal—Department	189,607,260	140,413,680
Canadian Security Intelligence Service		
Vote 10—Program expenditures—		
Other operating costs	126,465,000	126,043,276
Challenge 86	8,800	8,800
Accommodation	6,204,000	6,204,000
Frozen	175,000	
	132,852,800	132,256,076
Correctional Service		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Salaries, wages and other personnel costs	394,708,691	394,060,964
Salary adjustment reserve	234,132	
Other operating costs	213,497,062	203,385,552
Challenge 86	425,894	419,460
Frozen	4,000,000	
	612,865,779	*597,865,976*
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Capital	68,718,000	67,430,393
Delegated capital	34,904,000	34,168,467
Frozen	5,450,000	
	109,072,000	*101,598,860*
Statutory items	*59,618,402*	*59,618,402*
	781,556,181	759,083,238

	Allotments	Expenditures
	$	$
National Parole Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	11,884,040	11,758,639
Other operating costs	2,398,000	2,368,284
Challenge 86	50,144	50,144
Frozen	225,000	
	14,557,184	*14,177,067*
Statutory item	*1,748,000*	*1,748,000*
	16,305,184	15,925,067
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Vote 30—Operating expenditures—		
Salaries, wages and other personnel costs	772,919,675	786,558,885
Salary adjustment reserve	78,325	
Other operating costs	249,413,000	260,890,706
Challenge 86 (military)	1,200,000	1,196,878
Challenge 86 (civilian)	75,159	57,599
Career Oriented Summer Employment Program	494,800	494,800
Non-Career Oriented Summer Students Employment Program	505,200	505,177
Frozen	10,600,000	
Less: receipts and revenues credited to the vote	406,103,000	457,291,534
	629,183,159	*592,412,511*
Vote 35—Capital expenditures—		
Capital	93,179,000	92,646,926
Frozen	3,500,000	
	96,679,000	*92,646,926*
Statutory items	*149,558,867*	*149,558,867*
	875,421,026	834,618,304
Total ministry	1,995,742,451	1,882,296,365
SUPPLY AND SERVICES		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	192,552,618	192,519,929
Salary adjustment reserve	290,209	
Other operating costs	158,091,105	162,519,835
Challenge 86	50,900	50,900
Less: receipts and revenues credited to the vote	129,973,000	135,370,914
	221,011,832	*219,719,750*
Vote 5—Operating expenditures including unsolicited proposals—		
Unsolicited proposals	17,000,000	16,990,344
Public Awareness Program	1,694,500	1,688,187
Other operating costs	10,578,000	9,785,443
	29,272,500	*28,463,974*
Statutory items	*547,757,827*	*305,025,148*
Subtotal—Department	798,042,159	553,208,872
Statistics Canada		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	155,627,982	155,433,642
Salary adjustment reserve	131,316	
Other operating costs	58,278,000	59,925,431

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Census	82,791,702	81,741,702
Challenge 86	63,954	63,206
Student Summer Employment Program	1,301,000	1,299,393
Less: receipts and revenues credited to the vote	20,929,000	22,659,262
	277,264,954	*275,804,112*
Statutory item	*25,023,000*	*25,023,000*
	302,287,954	300,827,112
Total ministry	1,100,330,113	854,035,984
TRANSPORT		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	758,004,170	750,745,397
Salary adjustment reserve	2,600,743	
Other operating costs	460,541,231	455,682,080
Energy R&D	5,442,000	3,579,914
Challenge 86	101,900	101,900
Frozen	36,856	
Less: receipts and revenues credited to the vote	484,245,000	476,563,752
	742,481,900	*733,545,539*
Vote 2c—Stores Revolving Fund— Other operating costs	*1*	
Vote 5—Capital expenditures—		
Capital	580,442,009	580,420,124
Frozen	111,501,004	
	691,943,013	*580,420,124*
Vote 10—Grants and contributions	*279,002,119*	*260,646,965*
Vote 15—Payments to Canada Harbour Place Corporation—		
Other operating costs	13,464,000	13,464,000
Challenge 86	158,133	158,133
	13,622,133	*13,622,133*
Vote 20—Payment to the Canarctic Shipping Company, Limited— Other operating costs	*4,777,000*	*4 777,000*
Vote 25—Payment to the Jacques Cartier and Champlain Bridges Inc.— Other operating costs	*4,009,000*	*3,853,000*
Vote 26c—Payment to St. Lawrence Seaway Authority— Other operating costs	*13,200,000*	*13,200,000*
Vote 30—Payment to the Canada Ports Corporation—		
Renewal of port facilities	11,718,000	10,404,630
Churchill Tug Boat	2,600,000	2,587,926
	14,318,000	*12,992,556*
Vote 31c—Guarantee loans—Ridley Terminals Inc.— Other operating costs	*1*	
Vote 35—Payment to the Hamilton Harbour Commission— Other operating costs	*1,160,000*	*1,160,000*
Vote 36c—Payment to Atlantic Pilotage Authority— Other operating costs	*725,000*	*459,735*
Vote 38c—Payment to Laurentian Pilotage Authority— Other operating costs	*1,550,000*	*1,281,912*
Vote 40—Payments to Marine Atlantic Inc.— Other operating costs	*179,806,000*	*179,797,289*
Vote 42c—Reimburse Canadian National Railway Company— Other operating costs	*823,000*	*812,544*
Vote 45—Payments to VIA Rail Canada Inc.— Other operating costs	*526,700,000*	*535,767,607*
Statutory items	*264,453,843*	*93,221,979*
Subtotal—Department	2,738,571,010	2,435,558,383
Canadian Aviation Safety Board		
Vote 50—Program expenditures—		
Salaries, wages and other personnel costs	9,082,597	8,942,023
Salary adjustment reserve	21,403	
Other operating costs	5,238,000	5,054,600
	14,342,000	*13,996,623*
Statutory item	*1,397,000*	*1,397,000*
	15,739,000	15,393,623
Canadian Transport Commission		
Vote 55—Operating expenditures—		
Salaries, wages and other personnel costs	31,357,863	30,816,853
Salary adjustment reserve	87,818	
Other operating costs	7,581,000	6,967,114
Challenge 86	201,900	187,785
Co-operative Education Program	64,500	59,632
Frozen	4,000	
	39,297,081	*38,031,384*
Vote 60—Grants and contributions	27,347,000	27,291,089
Frozen	957,000	
	28,304,000	*27,291,089*
Statutory items	*818,023,402*	*818,023,402*
	885,624,483	883,345,875
Civil Aviation Tribunal		
Vote 63a—Program expenditures—		
Salaries, wages and other personnel costs	300,000	303,383
Other operating costs	500,000	351,123
	800,000	654,506
Grain Transportation Agency Administrator		
Vote 65—Program expenditures—		
Salaries, wages and other personnel costs	1,354,046	1,124,402
Salary adjustment reserve	6,954	
Other operating costs	1,583,000	768,163
Grants and contributions	3,000,000	1,053,499
Frozen	5,600,000	
	11,544,000	*2,946,064*
Statutory item	*208,000*	*208,000*
	11,752,000	3,154,064

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Northern Pipeline Agency		
Vote 70—Program expenditures—		
Salaries, wages and other personnel costs	313,492	311,545
Salary adjustment reserve	12,508	
Other operating costs	262,000	52,297
Frozen	12,000	
	600,000	*363,842*
Statutory item	*45,000*	*45,000*
	645,000	408,842
Total ministry	3,653,131,493	3,338,515,293
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	34,537,470	34,534,890
Other operating costs	19,772,358	19,771,681
Co-operative Education Program	86,172	86,172
Frozen	964,000	
	55,360,000	*54,392,743*
Statutory items	*5,485,103*	*5,485,103*
	60,845,103	59,877,846
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies—		
Frozen	152,431,803	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Public Service Insurance—		
Salaries, wages and other personnel costs	290,637,000	255,790,886
Less: receipts and revenues credited to the vote	31,408,000	31,481,093
	259,229,000	*224,309,793*
Statutory items	*8,450,481*	*8,450,481*
	267,679,481	232,760,274
TEMPORARY ASSIGNMENTS PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	2,965,473	2,560,938
Salary adjustment reserve	42,527	
Other operating costs	58,000	15,283
Less: receipts and revenues credited to the vote	2,589,000	2,099,727
	477,000	*476,494*
Statutory item	*447,000*	*447,000*
	924,000	923,494
Subtotal—Secretariat	481,880,387	293,561,614
Comptroller General		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	8,283,900	8,277,245
Other operating costs	3,412,100	3,374,648

	Allotments	Expenditures
	$	$
Frozen	185,000	
	11,881,000	*11,651,893*
Statutory item	*1,268,000*	*1,268,000*
	13,149,000	12,919,893
Privatization and Regulatory Affairs		
Vote 21a—Program expenditures—		
Salaries, wages and other personnel costs	2,722,000	2,136,073
Other operating costs	6,676,000	2,653,891
Frozen	500,000	
	9,898,000	4,789,964
Total ministry	504,927,387	311,271,471
VETERANS AFFAIRS		
Department		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	104,150,443	103,066,751
Salary adjustment reserve	54,027	
Other operating costs	43,458,159	41,852,680
Purchased health care services	148,037,000	144,279,234
Challenge 86	557,800	554,306
Frozen	2,197,858	
	298,455,287	*289,752,971*
Vote 5—Grants and contributions—		
Grants and contributions	494,422,000	487,135,787
Frozen	8,600,000	
	503,022,000	*487,135,787*
Statutory items	*16,331,382*	*16,331,382*
	817,808,669	793,220,140
WAR VETERANS ALLOWANCE BOARD PROGRAM		
Vote 10—Program expenditures—		
Salaries, wages and other personnel costs	1,314,222	1,313,805
Salary adjustment reserve	5,778	
Other operating costs	163,000	113,358
Frozen	3,000	
	1,486,000	*1,427,163*
Statutory item	*203,000*	*203,000*
	1,689,000	1,630,163
PENSION REVIEW BOARD PROGRAM		
Vote 15—Program expenditures—		
Salaries, wages and other personnel costs	1,353,397	1,316,863
Salary adjustment reserve	8,603	
Other operating costs	161,500	117,810
Challenge 86	10,500	10,136
Frozen	10,000	
	1,544,000	*1,444,809*
Statutory item	*206,000*	*206,000*
	1,750,000	1,650,809

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
CANADIAN PENSION COMMISSION PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and other personnel costs	12,953,944	12,721,328
Salary adjustment reserve	23,056	
Other operating costs	4,177,649	3,492,932
Challenge 86	41,100	40,935
Frozen	84,125	
	17,279,874	*16,255,195*
Vote 25—Grants and contributions	*775,933,001*	*768,170,771*
Statutory item	*1,969,000*	*1,969,000*
	795,181,875	786,394,966
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 30—Program expenditures—		
Salaries, wages and other personnel costs	4,815,156	4,753,061
Salary adjustment reserve	844	
Other operating costs	412,000	381,709
Frozen	5,000	
	5,233,000	*5,134,770*
Statutory item	*715,000*	*715,000*
	5,948,000	5,849,770
Total ministry	1,622,377,544	1,588,745,848

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in *italic* type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	*180,000*(1) 167,400(1)	*240,000* 235,901	*20,523,362* 20,458,573	*5,391,072* 5,126,354	*26,334,434* 25,988,228
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, SC 1975, c.49. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the national broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is ongoing.					
National Film Board	*15,000* 14,055	*50,000* 31,842	*14,000* 13,653	*27,000* 45,804	*106,000* 105,354
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be Chairman, and eight other members to be appointed by the Governor in Council. The Board is permanent.					
National Museums of Canada					
Board of Trustees	*98,325* 89,728	*75,000* 67,765			*173,325* 157,493
The Board of Trustees was established under the authority of the National Museums Act (1967-68, c.21, s.1). Its mandate is to act as the legal and governing authority for the National Museums Corporation and to ensure that the purposes of the Corporation, as stated in Section 5 of the NMC Act, are carried out. Term indeterminate.					
CONSUMER AND CORPORATE AFFAIRS					
Restrictive Trade Practices Commission(2)	277,697	722	828,708	254,592	1,361,719
The Commission was created by an Act, to amend the Combines Investigation Act and the Criminal Code on July 4, 1952. The objective of the Commission is to maintain free and open competitive conditions in the Canada's market system and to eliminate certain practices in restraint of trade. Term: being phased out.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
EMPLOYMENT AND IMMIGRATION					
Commission of Inquiry on Unemployment Insurance	*221,250* 212,000	*95,625* 62,549	*421,000* 500,184	*1,642,125* 1,691,617	*2,380,000* 2,466,350
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-2162, July 4, 1985. Its mandate was to inquire into the role of the Unemployment Insurance Program within the context of the Canadian social security system, as a means of improving the operation of labour markets in Canada, supporting more effectively Canada's economic development, ensuring the equitable financing of the Program and providing new and better opportunities for Canadians experiencing temporary unemployment. The Commission completed its report November 30, 1986 as specified by Order in Council PC 1986-2256.					
Immigration Appeal Board	*3,322,004* 2,585,101	*416,000* 367,750	*2,977,301* 2,914,204	*1,741,695* 1,497,068	*8,457,000* 7,364,123
The Immigration Appeal Board is an independent judicial body orginally established by the "Immigration Appeal Board Act", which was proclaimed in force on November 13, 1967. This Act was repealed as of April 10, 1978 when the "Immigration Act, 1976" was proclaimed in force. The Board continues under this Act and derives its jurisdiction therefrom. The objective of the Board is to make available to certain categories of persons who have been denied entry to or ordered removed from Canada, or to Canadian citizens whose relatives have been refused landing in Canada by officials of Employment and Immigration Canada, an independent court to which such decisions may be appealed on both legal and equitable grounds. In addition, the Board is empowered to consider all applications for redetermination of refugee claims which have been refused by the Minister of Employment and Immigration.					
ENERGY, MINES AND RESOURCES					
Atomic Energy Control Board(2)	118,496	27,791		90	146,377
The Board was established under Part III of the Atomic Energy Control Act, A-19, 1946. Its objective is to control atomic energy in the interests of health and safety and national security.					
International Boundary Commission	*65,450* 65,450	*5,855* 5,855			*71,305* 71,305
The Commission was established under the provisions of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the International Boundary Commission Act, RSC 1970, c.I-19. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Energy Board	*1,000,000*(3) 843,988(3)	*70,000* 56,246	*18,126,000*(3) 17,715,859(3)	*4,610,000* 3,981,142	*23,806,000* 22,597,235
The National Energy Board was established under Part I of the National Energy Board Act, c. N-6, 1974. Its objectives are: (a) to ensure that the best interests of Canada are serviced in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil; (b) to ensure the safe construction and operation of powerlines and of oil and gas pipelines subject to federal jurisdiction; (c) to advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.					
ENVIRONMENT					
Canadian Environmental Advisory Council	56,500	69,648			*206,300* 126,148
The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means of implementing this role focused primarily on the provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
Canadian Environmental Assessment Research Council	9,340	18,310			*500,000* 27,650
The mandate of the Council is to promote research in environmental impact assessment. Appointments are made by the executive chairman and normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
The Historic Sites and Monuments Board of Canada	*58,000* 63,500	*50,000* 48,729	*38,842* 38,842	*20,887* 15,716	*167,729* 166,787
The Board was established under Section 6 of the Historic Sites and Monuments Act by Order in Council PC 1969-2/1876, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.					
FISHERIES AND OCEANS					
Canada-Norway Sealing Commission					
This Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean signed in Ottawa, July 15, 1971 date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals, to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Fisheries and Oceans Research Advisory Council	*145,000* 154,722	*198,000* 16,156		*14,000* 13,684	*357,000* 184,562
The Council was established under the authority of the Fisheries and Oceans Research Advisory Council Act. Its mandate is to advise the Minister on all matters referred to it by the Minister relating to: fisheries research and the marine sciences including technological developments in those fields; the scope and adequacy of the science policies and programs of the Department of Fisheries and Oceans, having regard to the duties and functions of that Department and the science policies and international obligations of the Government of Canada; and the coordination of research and development programs in the fields of fisheries research and the marine sciences. The Council is permanent.					
Fisheries Prices Support Board	*70,000* 65,650	*6,500* 6,322	*75,000* 70,588	*4,000* 3,275	*155,500* 145,835
The Board was established by authority of the Fisheries Prices Support Act RSC 1970, c. F-23. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Board is ongoing.					
Great Lakes Fishery Commission	*2,000* 1,650	*9,000* 3,181			*11,000* 4,831
This Commission was established in 1955 under the Great Lakes Fisheries Convention Act, 1955 c. 34, s. 1 as amended and consolidated in RSC 1970, c. F-15. Its mandate is to conduct investigations into fisheries of the Great Lakes, to install devices and apply lampricide in the Convention area and tributaries thereof, for lamprey control. The Commission is composed of Canadian and US sections, each served by four Commissioners appointed by their respective government. The life of the Commission is ongoing.					
International Commission for the Conservation of Atlantic Tuna					
This Commission was established under the Fisheries Act, ss. 34, 69 and a Convention, adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present council membership consists of Canada, France, Ivory Coast, Japan, Morocco, Portugal, Spain and the USA. Each contracting party is represented on the Commission by no more than these Commissioners. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
International Council for the Exploration of the Sea					
This Commission was established under PC 2967-1696. Its mandate is to encourage and coordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Commission is ongoing.					
International Fisheries Commissions Pension Society		*5,000* 4,672			*5,000* 4,672
This Commission was established under the Canada Corporations Act 1964-65, c. 52, s. 2 and Letters Patent (152950) issued by the Secretary of State, July, 1957. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Commission is ongoing.					
International North Pacific Fisheries Commission	*7,500* 7,000	*10,500* 10,270			*18,000* 17,270
This Commission was established under the North Pacific Convention Act, 1952-53, c. 44, s. 1, now RSC 1970, c. F-16. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the fisheries joint-interests are maintained at the level of maximum sustainable productivity; to promote and co-ordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission					
The Commission was established under the North Pacific Halibut Fisheries Convention Act, 1952-53, c. 43, s. 1 as amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigation and to recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
North Atlantic Salmon Conservation Organization	*5,500* 5,250	*16,000* 15,230			*21,500* 20,480
This Commission was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international co-operation. The life of the Commission is ongoing.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
North Pacific Fur Seal Commission					
This Commission was established under the Pacific Fur Seals Convention Act, 1957, c. 31, s. 1 as amended and consolidated in RSC 1970, c. F-33. Its mandate is to ensure that the fur seal populations are maintained at levels which will provide the greatest annual harvest with due respect to their relation to the productivity of other living marine resources and to co-ordinate scientific investigation to ensure the attainment of this objective. The life of the Commission is ongoing.					
North West Atlantic Fisheries Organization	*1,000* 900	*2,800* 2,047			*3,800* 2,947
This Commission was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing.					
Pacific Salmon Commission(4)	*105,000* 104,150	*50,000* 49,792			*155,000* 153,942
This Commission was established under the Pacific Salmon Convention Act, 1957, C. 11, S.1 as amended and consolidated in RSC 1970, C. F-19, S.1, and Order in Council 1986. The Treaty provides a unique opportunity to resolve stock interception problems, reduce the overfishing of internationally exploited stocks and open new avenues to increase salmon production through enhancement, stock conservation and rebuilding. The Treaty establishes a new institutional framework for coordinating Canadian and US salmon management, enhancement and research. The Treaty establishes specific limitations on key interception fisheries, commits both countries to additional research activities, mandates an ongoing negotiation process to implement Treaty objectives and establishes an independent arbitration mechanism to settle technical differences. The life of the commission is ongoing.					
The Royal Commission on Seals and Sealing Industries	*23,000* 21,402	*5,000* 4,755		*447,000* 442,183	*475,000* 468,340
The Commission was constituted under Part I of the Inquiries Act to investigate and make recommendations on all aspects of seal resource management and sealing in Canada, and especially on the economic viability of the seal industry. The final report was made to the Governor in Council in September 1986.					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Indian Commission of Ontario	*47,867* 46,666	*32,000* 32,000	*151,589* 152,789	*132,557* 132,558	*364,013* 364,013
Established by concurrent federal and provincial Orders in Council and resolution of Ontario status Indian chiefs in 1978. Current federal Order in Council PC 1986-4/767 for period April 1, 1985 to March 31, 1989. The mandate is to assist the Indian people, Canada and Ontario foster Indian self-government and to resolve outstanding issues, usually of a jurisdictional nature. The figures do not show total commission cost, since it is funded on a two-thirds (Federal) and one-third (Provincial) basis.					

Commissions—*Continued*

General information by commission—*Continued*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	$	$	$	$	$
Indian Community Human Resource Strategies Program	*1,100* 1,025	*1,700* 1,534			*2,800* 2,559

The program was established under the authority of Treasury Board Minute #801402. Its mandate is to provide the Minister or his representative with advice on the best use and allocation of the ICHRS program funds, and to assist the Minister or his representative in reviewing and recommending projects under the ICHRS program. Term: March 26, 1986 to March 31, 1988.

	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
Northwest Territories Water Board	*100,000* 97,965	*30,000* 27,174			*130,000* 125,139

The Board was established under Section 7 of the Northern Inland Water Act, 1969-70, c. 66, and consists of not less than three and not more than nine members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the NWT in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the NWT in particular. The board is permanent.

	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
Yukon Territorial Water Board	*67,520* 66,391	*13,700* 6,281		*3,000* 592	*84,220* 73,264

The mandate for the Yukon Territorial Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provisions of the Northern Inland Water Act 1970. Each member of the Board is appointed by the Minister of Indian and Northern Development for a one to three year term. The Yukon Territorial Water Board will exist as long as the Northern Inland Water Act is in effect.

JUSTICE

	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
Canadian Human Rights Commission	*274,800* 244,083	*55,000* 40,615	*131,209* 144,288	*25,750* 14,534	*486,759* 443,520

The Commission was established under authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.

Commissioner for Federal Judicial Affairs

	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
Commission on Judges' Salaries and Benefits, 1986	*30,750* 16,930	*14,475* 14,023		*12,150* 3,760	*57,375* 34,713

The Commission was established under the authority of Section 19.3 of the Judges Act. The mandate was to inquire into the adequacy of the salaries and other amounts payable under the Judges Act and into the adequacy of the judges benefits generally. A report from the Commission was required to be submitted within 6 months of the date of the appointment of the Commissioners.

Commissions—*Continued*

General information by commission—*Continued*

	Members Salaries	Members Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Law Reform Commission of Canada	*333,200* 306,758	*90,000* 75,781	*1,524,800* 1,479,063	*2,875,000* 2,383,668	*4,823,000* 4,245,270
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.					
The Canadian Sentencing Commission	*80,052* 117,024	*65,700* 87,924	*147,423* 165,649	*351,825* 345,054	*645,000* 715,651
The Commission was established on May 10, 1984 under the authority of Part I of the Inquiries Act. Its mandate is to examine various aspects of sentencing including maximums and mandatory minimum penalties prescribed in the Criminal Code and related statutes; possible approaches to sentencing guidelines within the Canadian context; the relationship between guidelines and prosecutorial discretion, plea and charge negotiations, parole and remission; and information systems necessary for the use and updating of guidelines. While the Commission originally had a two year mandate to file its report in May 1986, its mandate was extended to March 25, 1987.					
LABOUR					
Labour Adjustment Review Board	*42,800* 32,750	*19,200* 14,688	*300,000* 296,936	*139,000* 100,252	*501,000* 444,626
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally (in seven communities only) the termination date was February 12, 1987. Although the Program is now ended, the Board still meets on a regular basis to deal with those cases of layoffs that still fall within the program dates and no actual termination date has been approved.					
NATIONAL HEALTH AND WELFARE					
Canada Pension Plan Advisory Committee(2)	11,062	24,793		7,116	42,971
The Committee was established under Part III, Section 117, of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Committee is unspecified.					
National Advisory Council on Aging(2)	11,500	18,289	160,104	133,961	323,854
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
National Advisory Council on Fitness and Amateur Sport[2]	2,700	17,132	7,978	3,136	30,946
The National Advisory Council on Fitness and Amateur Sport was created in 1961 under the Fitness and Amateur Sport Act, RSC 1970, c. F-25. Its mandate is to advise the Minister on all matters relating to fitness and amateur sport. Committees of Council members are formed when the need arises to study areas of particular concern to the federal government. The Act identifies the Minister of National Health and Welfare as being the responsible Minister. He has, however, designated the Minister of State for Fitness and Amateur Sport as having operational responsibility. The Council reports to him. The life of the Council is unspecified.					
National Council of Welfare[2]	16,750	33,452	140,824	128,867	319,893
The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.					
PRIVY COUNCIL					
Commission of Inquiry on War Criminals			*380,000* 461,950	*1,550,300* 1,369,925	*1,930,300* 1,831,875
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-348, February 7, 1985. The final report was submitted by the Commissioner on December 30, 1986.					
Commission of Inquiry on Certain Banking Operations		807	*72,500* 83,423	*674,500*[5] 515,110	*747,000* 599,340
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-2932, September 29, 1985. The final report was submitted on October 20, 1986.					
Commission of Inquiry into Facts of Allegations of Conflict of Interest Concerning the Honourable Sinclair M. Stevens			*267,000* 252,474	*2,718,000* 1,879,566	*2,985,000* 2,132,040
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1986-1139, May 15, 1986. The final report should be submitted during fiscal year 1987-88.					
Commission of Inquiry into Certain Matters Associated with the Westbank Indian Band	57,375	4,165	*44,600* 37,842	*600,400*[6] 474,599	*645,000* 573,981
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1986-1816, August 12, 1986. The final report should be submitted during fiscal year 1987-88.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Royal Commission on the Economic Union and Development Prospects for Canada[2]			31,467	26,422	57,889
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 5, 1982.					
Royal Commission on the "Ocean Ranger" Marine Disaster[2]				2,084	2,084
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 7, 1982.					
Chief Electoral Officer					
Electoral Boundaries Commissions	*191,913* 191,913		*1,187,200* 1,187,200	*2,725,918* 2,725,918	*4,105,031* 4,105,031
The Commission under the Electoral Boundaries Readjustment Act was established by Order in Council PC 1982-1536 dated May 20, 1982. The fees for members and other staff were established by Order in Council PC 1982-837 dated March 18, 1982 and by Treasury Board Minute No 782567 dated April 19, 1982. Eleven Commissions were set up and a chairman and two members were appointed for each commission.					
Economic Council of Canada		 70,631	*5,820,000* 5,803,740	*2,255,000* 2,008,790	*8,075,000* 7,883,161
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.					
Public Service Staff Relations Board	*1,302,000* 849,203	*228,000* 147,086	*6,421,000* 6,071,100	*1,791,000* 1,484,690	*9,742,000* 8,552,079
The Board was established under the Public Service Staff Relations Act 1966-67. Its mandate is to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
REGIONAL INDUSTRIAL EXPANSION					
Textile and Clothing Board	*30,000* 27,581	*35,000* 32,530			*65,000* 60,111
The Board was established under the Act of Parliament No. 19-20 Elizabeth II Chapter 39. Its mandate is to carry out inquiries into complaints made by industry because of imports. The Board will continue to perform its duties indefinitely.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
SCIENCE AND TECHNOLOGY					
Science Council of Canada		*120,000* 105,054		*3,500* 3,500	*123,500* 108,554
The Science Council of Canada was established under the Science Council of Canada Act 1966-67 c.19, s.1. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					
SECRETARY OF STATE					
Advisory Council on the Status of Women	*262,800* 257,281	*153,900* 107,009			*416,700* 364,290
In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.					
SOLICITOR GENERAL					
National Parole Board(2)	3,005,022	483,702			3,488,724(7)
The Commission was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Commission is permanent.					
TRANSPORT					
Canadian Aviation Safety Board	*470,494* 546,029	*80,000* 101,897	*78,428* 96,407	*70,500* 42,483	*699,422* 786,816
The Board was established under the Canadian Aviation Safety Board Act. Its mandate is to advance aviation safety by: (i) identifying safety deficiencies as evidence by aviation occurrences; (ii) conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and (iii) reporting publicly on its investigations and inquiries and making recommendations designed to eliminate or reduce safety deficiencies. The Board is permanent.					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Canadian Transport Commission					*885,624,483* 883,345,875
The Commission was established under Part I of the National Transportation Act, 1966-67, c.69, s. 2, and consists of not more than seventeen members appointed by the Governor in Council.					
Commission of Inquiry on the Hinton Train Collision		*6,726* 6,726		*990,871* 990,871	*997,597* 997,597
The Commission was established under the authority of Part I of the Inquiries Act. Its mandate is to inquire into and report on the collision between VIA Rail Canada Inc train number 4 and Canadian National Railway train number 413 at or about mile 173, Edson Subdivision in the Province of Alberta on February 8, 1986. The term is from February 12, 1986 to February 28, 1987.					
VETERANS AFFAIRS					
Bureau of Pensions Advocates	*73,400* 72,987	 16,581	*4,742,600* 4,680,073	*1,132,000* 1,080,129	*5,948,000* 5,849,770
The Bureau was established under the authority of the Pension Act. Its mandate is to provide a counselling service to applicants and pensioners with respect to the application to them of the Act or any other law providing for the awarding or granting of pensions; to assist applicants in the preparation of applications; and to arrange for applicants and pensioners to be represented by a Pensions Advocate at hearings held under the Act. Term indeterminate.					
Canadian Pension Commission	*1,719,704* 1,720,686	*467,000* 430,658	*11,257,296* 11,000,641	*5,804,874* 5,072,210	*19,248, 874* 18,224,195
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Pension Review Board	*724,388* 720,843	*10,000* 8,775	*637,612* 596,020	*378,000* 325,171	*1,750,000* 1,650,809
The Pension Review Board was established under the authority of the Pension Act. The Board is the final tribunal under the Pension Act and its mandate includes the adjudication of appeals against decisions of the Entitlement or Assessment Boards of the Canadian Pension Commission as well as providing for interpretation of the Pension Act and other related statutes. Term indeterminate.					

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
War Veterans Allowance Board	*486,528* 443,235	*12,000* 11,026	*833,472* 873,628	*357,000* 302,274	*1,689,000* 1,630,163

The statutory framework within which the Board functions is set out in the War Veterans Allowance (WVA) Act, Veterans Allowance Regulations, Part XI of the Civilian War Pensions and Allowances (CWP&A) Act. These Acts and Regulations outline the terms and conditions of eligibility for receipt of benefits under the legislation. The objective of the Program is to ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of the Civilian War Pensions and Allowances Act. Term: the War Veterans Allowance Board is an indeterminate organization established by statute in 1936.

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* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Does not include salaries of full-time members. Attachment to Order in Council establishing their salaries stipulates that "The specific salary of any person named in the schedule to the attached Order in Council is confidential information".

(2) Estimates not available.

(3) Does not include statutory items.

(4) Pacific Salmon Commission replaces the International Pacific Salmon Fisheries Commission which was rescinded by Order in Council 1976. It ceased to be in force effective August 15, 1986.

(5) Includes travel and living expenses.

(6) Includes member salary and travel and living expenses.

(7) The above costs do not include Regional Community Board Member (RCBM) costs. RCBM fees are included as professional services.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Baker R J	4	C	45/per diem	20,328
Barrie M E	4	C	45/per diem	14,979
Bureau A (Chairman)	1		expenses incurred	30,627
Carrier N	4	C	45/per diem	13,867
Coupal M	1	C	45/per diem	8,772
de la Chevrotière J	4	C	45/per diem	6,414
Gervais M (terminated May 20, 1986)	4	C	45/per diem	2,764
Gower R	1	C	45/per diem	13,748
Iacobaccio A (appointed June 11, 1986)	4	C	45/per diem	7,147
Lawrence J (Vice-Chairman)	1	C	45/per diem	9,930
McRae P	1	C	45/per diem	7,034
Merchant S	4	C	45/per diem	20,673
Mongeau J P	1	C	45/per diem	8,[illegible]02
Patrick S C	4	C	45/per diem	10,358
Raines M (terminated May 20, 1986)	4	C	45/per diem	1,799
Robson J R	1	C	45/per diem	15,962
Sherman L R	1	C	45/per diem	14,218
Therrien R (Vice-Chairman)	1	C	45/per diem	10,333
Warren P	4	C	45/per diem	18,846
				235,901$^{(1)}$
National Film Board				
Barabash E	4	C	expenses incurred	5,406
Dorion M	4	C	expenses incurred	851
Leger M	4	C	expenses incurred	8,473
Manchevsky N	3	C	expenses incurred	1,843
Shain M	4	C	expenses incurred	4,635
Sirois J (Vice-Chairman)	4	C	expenses incurred	9,016
Watson P	4	C	expenses incurred	1,618
				31,842
National Museums of Canada				
Board of Trustees				
Alway R	4	C	expenses incurred	6,020
Campbell G	4	C	expenses incurred	5,013
Cyr L	4	C	expenses incurred	10,078
Goldfarb G	4	C	expenses incurred	5,995
Hould C	4	C	expenses incurred	3,772
Nantel B (Vice-Chairman)	4	C	expenses incurred	3,361
Pageau Y	4	C	expenses incurred	2,838
Pelletier G (Chairman)	4	C	expenses incurred	4,445
Pincombe C	4	C	expenses incurred	2,634
Spivak M	4	C	expenses incurred	9,454
Tovell R	4	C	expenses incurred	7,445
Tremblay R	4	C	expenses incurred	6,710
				67,765
CONSUMER AND CORPORATE AFFAIRS				
Restrictive Trade Practices Commission				
Holden R B	1	A	expenses incurred	603
Roseman F	1	A	expenses incurred	

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Stoner O G	1	A	expenses incurred	
Wilson L R	1	A	expenses incurred	119
				722
EMPLOYMENT AND IMMIGRATION				
Commission of Inquiry on Unemployment Insurance				
Bennett R F	2	A	125/per diem	4,312
Forget C E (Chairman)	2	A	125/per diem	14,383
Morgan M O	2	A	125/per diem	15,140
Munro J J	2	A	125/per diem	3,247
Saucier G	2	A	125/per diem	3,738
Soboda F	2	A	125/per diem	21,729
				62,549$^{(1)}$
Immigration Appeal Board				
Ahara R	1	B	expenses incurred	5,853
Anderson D	1	B	expenses incurred	15,449
Ange D	1	B	expenses incurred	6,023
Ariemma P A	1	B	expenses incurred	5,289
Arkin K (Vice-Chairman)	1	B	expenses incurred	5,448
Arpin H M	1	B	expenses incurred	20,299
Arsenault P	1	B	expenses incurred	3,679
Bell S	1	B	expenses incurred	8,078
Benedetti U B	1	B	expenses incurred	4,699
Blumer J S (Vice-Chairman)	1	B	expenses incurred	4,302
Brown E A	1	B	expenses incurred	1,999
Busque P A	1	B	expenses incurred	979
Cardinal J P	1	B	expenses incurred	3,010
Chambers E M (Vice-Chairman)	1	B	expenses incurred	8,454
Chu I	1	B	expenses incurred	2,332
Davey D (Vice-Chairman)	1	B	expenses incurred	4,225
Davey P	1	B	expenses incurred	11,589
DeMorais C A N	1	B	expenses incurred	3,276
Doré M	1	B	expenses incurred	2,400
Durand M	1	B	expenses incurred	5,800
Eglington G C	1	B	expenses incurred	19,749
Falardeau-Ramsay M (Chairman)	1	B	expenses incurred	23,709
Fatsis V	1	B	expenses incurred	5,586
Gillanders J	1	B	expenses incurred	8,751
Glogowski F (Vice-Chairman)	1	B	expenses incurred	3,270
Goodspeed L J G (Vice-Chairman)	1	B	expenses incurred	16,037
Hlady W M	1	B	expenses incurred	
Houle J P	1	B	expenses incurred	
Howard B A T	1	B	expenses incurred	7,088
Jew T V	1	B	expenses incurred	2,917
Julien R	1	B	expenses incurred	2,152
Lefebvre C	1	B	expenses incurred	7,597
Loiselle G (Vice-Chairman)	1	B	expenses incurred	4,378
MacLeod J E	1	B	expenses incurred	5,556
Mawani N N (Vice-Chairman)	1	B	expenses incurred	5,580
Morgan G T (Vice-Chairman)	1	B	expenses incurred	3,363
Petryshyn J S	1	B	expenses incurred	19,233
Rayburn B J	1	B	expenses incurred	7,418
Rotman E A	1	B	expenses incurred	3,192
Sherman I H	1	B	expenses incurred	2,777
Singh N	1	B	expenses incurred	8,530
Suppa B	1	B	expenses incurred	5,405

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Teitelbaum E	1	B	expenses incurred	9,140
Tisshaw G M	1	B	expenses incurred	6,353
Townshend E W A (Vice-Chairman)	1	B	expenses incurred	5,059
Tremblay E F R	1	B	expenses incurred	7,003
Vidal G H	1	B	expenses incurred	18,696
Warrington T D	1	B	expenses incurred	4,540
Weisdorf J (Vice-Chairman)	1	B	expenses incurred	8,168
Wlodyka A Z	1	B	expenses incurred	6,013
Wright F W	1	B	expenses incurred	17,307
				367,750
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Farvolden R	4		expenses incurred	2,226
Fedoruk S	4		expenses incurred	5,424
Jennekens J (President and Chief Executive Officer)	1		expenses incurred	19,077
Kerwin L	3			
Levesque R	4		expenses incurred	1,064
				27,791
International Boundary Commission				
McEwen Dr A C	1	A	expenses incurred	5,855
National Energy Board(2)				
Brooks R F (Vice-Chairman)	1	A		8,483
Farmer J	1	A		4,386
Gilmour A B	1	A		7,781
Horner R B	1	A		5,353
Hunt A D (Associate Vice-Chairman)	1	A		1,371
Jenkins J R	1	A		1,654
Priddle R (Chairman)	1	A		18,375
Scotland W R (Former Associate Vice-Chairman)	1	A		1,843
Senneville C	1	A		525
Stewart W G	1	A		2,271
Thur L M (Associate Vice-Chairman)	1	A		4,204
				56,246
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T (Chairman)	4	A	expenses incurred	25,283
Canover S (Vice-Chairman)	4	A	expenses incurred	6,643
Coolican M	4	A	expenses incurred	2,070
Fryer J	4	A	expenses incurred	1,016
Gardner Dr J A F	4	A	expenses incurred	5,389
Giroux Me L	4	A	expenses incurred	977
Griffin D	4	A	expenses incurred	3,295
Hubert B A	4	A	expenses incurred	3,904
Lepage L B	4	A	expenses incurred	1,665
MacKay Dr D	4	A	expenses incurred	1,444
Page R	4	A	expenses incurred	6,493
Rowe J S (Vice-Chairman)	4	A	expenses incurred	11,469
				69,648
Canadian Environmental Assessment Research Council				
Armour A	4		expenses incurred	3,888
Baskerville G	4		expenses incurred	
Bell R K	4		expenses incurred	1,190
Brouzes R J P	4		expenses incurred	1,903
Davies K S	4		expenses incurred	329
Glazier G T	4		expenses incurred	3,285
Hanson A J	4		expenses incurred	1,495
Hoos R A W	4		expenses incurred	24
Jacobs P	4		expenses incurred	440
Marsan A	4		expenses incurred	2,221
Patterson G	4		expenses incurred	3,535
				18,310
The Historic Sites and Monuments Board of Canada				
Belanger N	4	(3)	expenses incurred	3,195
Careless J M S	4	(4)	expenses incurred	1,527
Cowan T	2	A	expenses incurred	4,535
Daigle J	4	(5)	expenses incurred	2,075
Desilets A	2	A	expenses incurred	2,550
Grover R	4	(6)	expenses incurred	4,963
Humphries C	2	A	expenses incurred	5,741
Jerome S	2	A	expenses incurred	1,779
Maclean R A	2	A	expenses incurred	2,654
O'Dea S	2	A	expenses incurred	3,259
Rogers I L	2	A	expenses incurred	1,347
Shaw G	2	A	expenses incurred	3,544
Smith D E	2	A	expenses incurred	3,907
Storey E H	4	(7)	expenses incurred	2,893
Symons T H B	2	A	expenses incurred	4,760
				48,729
FISHERIES AND OCEANS				
Canada-Norway Sealing Commission			expenses incurred	
Fisheries and Oceans Research Advisory Council				
Antonescul J	1	B	expenses incurred	434
Clark C W	4	B	expenses incurred	230
Ewing G N	1	A	expenses incurred	5,045
Filteau G	4	B	expenses incurred	1,047
Fournier R O	4	B	expenses incurred	597
Gilbert J	4	B	expenses incurred	710
Guignard R	4	B	expenses incurred	1,174
Lebel J	4	B	expenses incurred	2,003
Levelton C R	4	B	expenses incurred	266
McInerney J E	4	B	expenses incurred	407
McLaren I A	4	B	expenses incurred	251
Munro G R	4	B	expenses incurred	649
Recalma A P	4	B	expenses incurred	320
Shortt C M	4	B	expenses incurred	77
Studney A P	4	B	expenses incurred	1,592
Vaisey-Genser M	4	B	expenses incurred	1,354
				16,156
Fisheries Prices Support Board				
Best T	2	B	expenses incurred	1,322
Billard A	2	B	expenses incurred	975
Collins H (Chairman)	1	B	expenses incurred	
Cottrell B	2	B	expenses incurred	1,218
Harding K F (Vice-Chairman)	2	B	expenses incurred	1,432
Hyndman P (Vice-Chairman)	2	B	expenses incurred	1,375
				6,322
Great Lakes Fishery Commission				
Falkner W	3	B	expenses incurred	
Holder A S	4	B	expenses incurred	431
Lefebvre-Anglin A	4	B	expenses incurred	
Regier H A	4	B	expenses incurred	2,750
				3,181

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
International Commission for the Conservation of Atlantic Tuna				
Cormier A D	3	B	expenses incurred	
McFadden R	4	B	expenses incurred	
Parsons L S	3	B	expenses incurred	
International Council for the Exploration of the Sea				
Muir B S	3	A	expenses incurred	
Parsons L S	3	A	expenses incurred	
International Fisheries Commissions Pension Society				
Clark H D	3	B	expenses incurred	1,447
Martin J C	3	B	expenses incurred	2,890
Pethick D	3	B	expenses incurred	
Scholey W A	3	B	expenses incurred	335
				4,672
International North Pacific Fisheries Commission				
Florian M	4	B	expenses incurred	600
Garcia J	4	B	expenses incurred	2,448
Lefebvre-Anglin A	3	B	expenses incurred	
Miller D	4	B	expenses incurred	7,222
Morgan R	4	B	expenses incurred	
				10,270
International Pacific Halibut Commission				
Brynjolfson S	4	B	expenses incurred	
Jones G	4	B	expenses incurred	
McLeod D	4	B	expenses incurred	
North Atlantic Salmon Conservation Organization				
Carter W A	4	A	expenses incurred	1,740
McCurdy E	4	A	expenses incurred	4,944
Nadeau G A	4	A	expenses incurred	8,546
Rowat W A	3	A	expenses incurred	
				15,230
North Pacific Fur Seal Commission				
Bigg M	3	B	expenses incurred	
North West Atlantic Fisheries Organization				
McCurdy E	4	B	expenses incurred	1,550
Meyboom Dr P	3	B	expenses incurred	
Murphy W M	4	B	expenses incurred	497
				2,047
Pacific Salmon Commission				
Atleo C	4	A	expenses incurred	939
Birch E	4	A	expenses incurred	394
Clifton H	4	A	expenses incurred	482
Clifton R	4	A	expenses incurred	2,436
Davis T	4	A	expenses incurred	1,933
Douglas D	4	A	expenses incurred	
Duncan B	4	A	expenses incurred	653
Forand M	4	A	expenses incurred	1,625
Forrest M	4	A	expenses incurred	1,790
Fowler R	4	A	expenses incurred	1,921
Gosnell J	4	A	expenses incurred	1,700
Green L P	4	A	expenses incurred	2,774
Griswold M	4	A	expenses incurred	2,060
Hewlitt S	4	A	expenses incurred	1,085
Hill J	4	A	expenses incurred	1,711
Hunter M	4	A	expenses incurred	1,022
Iverson L	4	A	expenses incurred	684
Jaltema G	3	A	expenses incurred	
Jones G	3	A	expenses incurred	
Kendall R	4	A	expenses incurred	1,009
Kendel R	4	A	expenses incurred	3,181
Kremer M	3	A	expenses incurred	
Larson E	4	A	expenses incurred	1,970
LeFaux-Valentine B	4	A	expenses incurred	1,819
LeNic J J	4	A	expenses incurred	387
Malcolm J	4	A	expenses incurred	1,917
Matsuzaki H	4	A	expenses incurred	1,080
Maxwell D	4	A	expenses incurred	962
Morley R	3	A	expenses incurred	
Nichol J	4	A	expenses incurred	1,743
Penland F	4	A	expenses incurred	577
Peterson W	4	A	expenses incurred	1,777
Ronneseth A	4	A	expenses incurred	1,596
Safarik E	4	A	expenses incurred	
Shinners W	3	A	expenses incurred	
Sprout P	3	A	expenses incurred	
Steele S	3	A	expenses incurred	
Tanaka F	4	A	expenses incurred	1,759
Tribe G	4	A	expenses incurred	2,231
Wick L	4	A	expenses incurred	1,672
Williams M	4	A	expenses incurred	1,016
Wright B	4	A	expenses incurred	1,887
				49,792
The Royal Commission on Seals and Sealing Industries				
Allen K R	3	A	expenses incurred	323
Barsh R	3	A	expenses incurred	
Guilland J	3	A	expenses incurred	
Malouf A (Chairman)	4	A	expenses incurred	3,203
McAllister R	3	A	expenses incurred	1,197
Templeman W	3	A	expenses incurred	32
				4,755
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Commission of Ontario				
Jamieson R L	2	A	expenses incurred	32,000
Indian Community Human Resource Strategies Program				
Arrowmaker A	4	B	expenses incurred	258
Barnaby C	4	B	expenses incurred	90
Blondin G	4	B	expenses incurred	295
Byrne B	4	B	expenses incurred	10
Doctor R	4	B	expenses incurred	238
Fish F	4	B	expenses incurred	249
Fraser P	4	B	expenses incurred	10
Sangris J	4	B	expenses incurred	16
Simpson H	4	B	expenses incurred	295
Zoe J B	4	B	expenses incurred	73
				1,534
Northwest Territories Water Board				
Arden D	4	B	expenses incurred	7,061
Billingsley D	4	B	expenses incurred	5,901
Case W	4	B	expenses incurred	211
Ikpakohak F	4	B	expenses incurred	7,076
MacLachlan L	4	B	expenses incurred	1,892
Warner G (Chairman)	4	B	expenses incurred	5,033
				27,174

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Yukon Territorial Water Board				
Byram K M	4	C	expenses incurred	121
Fekete T	4	C	expenses incurred	378
Gordon J	4	C	expenses incurred	186
Granger D (Chairman)	4	C	expenses incurred	1,466
Jim M J	4	C	expenses incurred	10
Pauls M	4	C	expenses incurred	2,529
Stutter M (Vice-Chairman)	4	C	expenses incurred	1,591
				6,281
JUSTICE				
Canadian Human Rights Commission				
Fairweather G	1	B	expenses incurred	18,651
Cadieux R	1	B	expenses incurred	3,360
Boissinot D	4	B	expenses incurred	1,438
Henteleff Y	4	B	expenses incurred	3,763
Imai G	4	B	expenses incurred	1,989
Kambeitz G	4	B	expenses incurred	5,232
MacDonell M	4	B	expenses incurred	2,116
Quenneville R	4	B	expenses incurred	2,017
Ubale B	4	B	expenses incurred	2,049
				40,615
Commissioner for Federal Judicial Affairs				
Commission on Judges' Salaries and Benefits, 1986				
Crawford E H	2	B	expenses incurred	510
Guthrie H D (Chairman)	2	B	expenses incurred	1,141
Rousseau J M	2	B	expenses incurred	3,098
Sandell H (Executive Secretary)	1	B	expenses incurred	187
Woolliams E M	2	B	expenses incurred	9,087
				14,023
Law Reform Commission of Canada				
Frecker R	1	B	expenses incurred	22,074
Lemelin L	1	B	expenses incurred	2,386
Létourneau G (Vice-president)	1	B	expenses incurred	10,163
Linden A M (President)	2	B	expenses incurred	36,298
Maingot J	1	B	expenses incurred	4,860
				75,781
The Canadian Sentencing Commission				
Archambault O	2	A	125/per diem	23,353
	2	A	Relocation as per Treasury Board Administration Policy Manual	21,678
Bisson C	4	A	Federal Judges' expense allowance	2,948
Chartrand A	4	A	125/per diem	7,102
Doob A	4	A	125/per diem	4,332
Hayes F	4	A	125/per diem	4,338
Langdon E	4	A	125/per diem	5,665
Pateras B	4	A	125/per diem	2,478
Wong R	4	A	Federal Judges' expense allowance	10,379
Young G	4	A	125/per diem	5,651
				87,924
LABOUR				
Labour Adjustment Review Board				
de Merlis G	4	B	expenses incurred	
Deschamps L A (Employer representative)	4	B	expenses incurred	
Kunka G (Vice-Chairman)	3	B	expenses incurred	
Marshall W (Employee Representative)	4	B	expenses incurred	6,741
Morris J (Chairman)	4	B	expenses incurred	7,947
				14,688
NATIONAL HEALTH AND WELFARE				
Canada Pension Plan Advisory Committee				
Apsey R	2	B	expenses incurred	457
Atkinson H	2	B	expenses incurred	3,591
Baldwin R (Chairman)	2	B	expenses incurred	592
Block W A	2	B	expenses incurred	1,256
Harris W J	2	B	expenses incurred	1,474
Kelly S	2	B	expenses incurred	2,743
Le Houillier M (Vice-Chairman)	2	B	expenses incurred	1,133
Madsen R	2	B	expenses incurred	1,731
Moore R	2	B	expenses incurred	3,127
Munroe L	2	B	expenses incurred	1,577
Prevalnig J	2	B	expenses incurred	1,119
Romano F	2	B	expenses incurred	770
Smith H	2	B	expenses incurred	2,400
Thoem V	2	B	expenses incurred	2,823
				24,793
National Advisory Council on Aging				
Bonin M	4	A	expenses incurred	199
Capobianco A	4	A	expenses incurred	500
Desai K	4	A	expenses incurred	538
Francoeur L	4	A	expenses incurred	25
Gagné R	4	A	expenses incurred	189
Gold Y	4	A	expenses incurred	4,348
Lalonde F	4	A	expenses incurred	124
Matthews C (President)	4	A	expenses incurred	1,261
McKillop M	4	A	expenses incurred	1,761
Moir P	4	A	expenses incurred	1,816
Murphy J	4	A	expenses incurred	666
Rich W	4	A	expenses incurred	2,661
Ruth S	4	A	expenses incurred	482
Scambler T	4	A	expenses incurred	914
Smoler W	4	A	expenses incurred	1,664
Sparks G	4	A	expenses incurred	871
Tassé Y R	4	A	expenses incurred	270
				18,289
National Advisory Council on Fitness and Amateur Sport				
Andrews A	4	B	expenses incurred	527
Bernier S	4	B	expenses incurred	310
Berretta G	4	B	expenses incurred	67
Corneli F	4	B	expenses incurred	241
Fiveash V	4	B	expenses incurred	489
Fraser G	4	B	expenses incurred	632
Gregoire F	4	B	expenses incurred	748
Guy G	4	B	expenses incurred	757
Innes G	4	B	expenses incurred	743

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Jones G	4	B	expenses incurred	1,285
Kryczka K	4	B	expenses incurred	67
Lantz B	4	B	expenses incurred	660
Marinier J	4	B	expenses incurred	246
Mawby H	4	B	expenses incurred	1,212
Merry J	4	B	expenses incurred	607
Nattrass S	4	B	expenses incurred	989
Roy D	4	B	expenses incurred	67
Sheardown E	4	B	expenses incurred	1,784
Steen D	4	B	expenses incurred	439
Taylor B (Chairman/President)	4	B	expenses incurred	2,162
Tkachuck S	4	B	expenses incurred	1,469
Tucker W	4	B	expenses incurred	67
Turcotte R	4	B	expenses incurred	882
Watson T	4	B	expenses incurred	436
Zavorsky Z	4	B	expenses incurred	246
				17,132
National Council of Welfare				
Barreiro T	4	A	expenses incurred	946
Boudreau J M	4	A	expenses incurred	1,542
Carr R	4	A	expenses incurred	2,173
Cumbo R	4	A	expenses incurred	1,681
Di Georgio S	4	A	expenses incurred	1,018
Fernet-Gervais S	4	A	expenses incurred	603
Gagnon A	4	A	expenses incurred	267
Gilchrist James G (Chairman)	4	A	expenses incurred	959
Hedges V	4	A	expenses incurred	3,858
Helmcken G	4	A	expenses incurred	2,077
Kert J	4	A	expenses incurred	1,390
Kruger M	4	A	expenses incurred	2,713
Landry N	4	A	expenses incurred	1,899
McFetridge A	4	A	expenses incurred	5,548
McPherson M	4	A	expenses incurred	1,892
Morin M	4	A	expenses incurred	296
Newall G	4	A	expenses incurred	1,676
Reid R	4	A	expenses incurred	711
Walker J	4	A	expenses incurred	563
White R	4	A	expenses incurred	1,640
				33,452
PRIVY COUNCIL				
Commission of Inquiry on War Criminals				
Deschênes J (The Honourable)	2	A	expenses incurred	
Commission of Inquiry on Certain Banking Operations				
Estey W Z (The Honourable)	2	A	expenses incurred	807
Commission of Inquiry into Facts of Allegations of Conflict of Interest Concerning the Honourable Sinclair M. Stevens				
Parker W D (The Honourable)	2	A	expenses incurred	
Commission of Inquiry on Certain Matters Associated with the Westbank Indian Band				
Hall J E	2	A	125/per diem	4,165
Royal Commission on the Economic Union and Development Prospects for Canada[8]				
Royal Commission on the "Ocean Ranger" Marine Disaster[8]				

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Chief Electoral Officer				
Electoral Boundaries Commissions				
Barnhard G L	4	A		
Bergeron R	4	A		
Cadieux J	4	A		
Carruthers N H (Chairman)	1	A	expenses incurred	
Carter G L	4	A		
Chevalier F (Chairman)	1	A	expenses incurred	
Coell D R	4	A		
Courtney J C	4	A		
Cummings H H (Chairman)	1	A	expenses incurred	
Dyck F S	4	A		
Elliot G F	4	A		
Hall G C (Chairman)	1	A	expenses incurred	
Hughes S H S (Chairman)	1	A	expenses incurred	
Kelly F B W (Chairman)	1	A	expenses incurred	
Lechat R	4	A		
Leger I L (Chairman)	1	A	expenses incurred	
Legerwood P D	4	A		
Monkley G L	4	A		
Montgomery L L	4	A		
Muggah A D	4	A		
Paquin L P	4	A		
Reagh E S	4	A		
Sinclair W R	4	A		
Smith J I	4	A		
Soberman D A	4	A		
Stefanson T E	4	A		
Thompson N	4	A		
Tyrwhitt-Drake M L (Chairman)	1	A	expenses incurred	
Warren S R	4	A		
Whelan D F	4	A		
Willis R T	4	A		
Wimmer C C (Chairman)	1	A	expenses incurred	
Economic Council of Canada				
Ayre M	4	B	expenses incurred	4,802
Barter P	4	B	expenses incurred	2,100
Beauchemin R	4	B	expenses incurred	1,330
Bellemare D	4	B	expenses incurred	2,041
Bennett J	4	B	expenses incurred	731
Chernin M	4	B	expenses incurred	2,681
Cohen D	4	B	expenses incurred	2,102
Cornell P (Director)	1	B	expenses incurred	2,136
Cornish-Kehoe M	4	B	expenses incurred	2,549
Fortin P	4	B	expenses incurred	3,565
Guérard Y	4	B	expenses incurred	1,246
Hosek C	4	B	expenses incurred	561
Johnson C	4	B	expenses incurred	740
Kaplansky K	4	B	expenses incurred	3,399
Key G	4	B	expenses incurred	4,323
Koskie R	4	B	expenses incurred	2,667
Latraverse M	4	B	expenses incurred	1,190
Maxwell J (Chairman)	1	B	expenses incurred	9,971
Nelson R	4	B	expenses incurred	2,882
Passaris C	4	B	expenses incurred	3,642
Pestieau C (Director)	1	B	expenses incurred	132
Podovinikoff P	4	B	expenses incurred	2,934
Ross A	4	B	expenses incurred	3,615
Shimbashi P	4	B	expenses incurred	3,834
Thompson S	4	B	expenses incurred	5,057
Wilson G	4	B	expenses incurred	401
				70,631
Public Service Staff Relations Board				
Ashworth H	4	A	expenses incurred	422
Bays R V	4	A	expenses incurred	13
Bedard M	4	A	expenses incurred	802
Bendel M (Deputy-Chairman)	1	A	expenses incurred	12,313

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Brown J H (Chairman)	1	A	expenses incurred	1,165
Brown T	1	A	expenses incurred	13,421
Cantin J M (Vice-Chairman)	1	A	expenses incurred	21,958
Cameron D	4	A	expenses incurred	1,425
Cunningham W B	4	A	expenses incurred	669
D'Avignon G R (Deputy-Chairman)	1	A	expenses incurred	4,723
Deans I (Chairperson)	1	A	expenses incurred	4,140
Galipeault J	1	A	expenses incurred	19,153
Gallagher C	4	A	expenses incurred	2,729
Gilligan D	4	A	expenses incurred	220
Gostony P M	4	A	expenses incurred	163
Gotthill A	4	A	expenses incurred	104
Hopper J M	4	A	expenses incurred	2,166
Illing H R	4	A	expenses incurred	1,448
Jessop J	4	A	expenses incurred	69
Joyce R D	4	A	expenses incurred	442
Korngold Wexler M I	1	A	expenses incurred	10,714
Kwavnick D	1	A	expenses incurred	15,731
McWilliam G R	4	A	expenses incurred	659
Nisbet W L (Deputy-Chairman)	1	A	expenses incurred	14,402
Oliver W H	4	A	expenses incurred	678
Pageau P	4	A	expenses incurred	354
Preston K W	4	A	expenses incurred	508
Scott V E	4	A	expenses incurred	310
Shuttleworth W D	4	A	expenses incurred	22
Stanley J P	4	A	expenses incurred	585
Sylvestre A	4	A	expenses incurred	320
Teplitsky M	4	A	expenses incurred	1,137
Young R	1	A	expenses incurred	14,121
				147,086
REGIONAL INDUSTRIAL EXPANSION				
Textile and Clothing Board				
Hawkins W L	4	A	expenses incurred	7,608
St-Laurent J	4	A	expenses incurred	7,596
Thur O (Chairman)	1	A	expenses incurred	17,326
				32,530
SCIENCE AND TECHNOLOGY				
Science Council of Canada				
Arrison N L	4	B	expenses incurred	4,167
Arseneau D F	4	B	expenses incurred	2,581
Bachynski M P	4	B	expenses incurred	2,064
Burt M D B	4	B	expenses incurred	1,803
Case W	4	B	expenses incurred	3,301
Craig D B	4	B	expenses incurred	4,472
Curry S J S W	4	B	expenses incurred	261
Cutt J	4	B	expenses incurred	8,263
Fournier R O	4	B	expenses incurred	6,840
Garant J P	4	B	expenses incurred	3,552
Gilson J C	4	B	expenses incurred	800
Kenney-Wallace G A	4	B	expenses incurred	8,154
Leduc B M	4	B	expenses incurred	3,392
Lock G S H	4	B	expenses incurred	6,306
MacQuarrie I G	4	B	expenses incurred	4,868
Nasser K W	4	B	expenses incurred	3,330
Reil W H	4	B	expenses incurred	1,944
Scriver C	4	B	expenses incurred	1,394
Sheinin R	4	B	expenses incurred	1,648
Simek S	4	B	expenses incurred	4,203
Smith S L (Chairman)	1	B	expenses incurred	16,519
Szonyi A J	4	B	expenses incurred	1,887
Vikis-Freibergs V (Vice-Chairman)	3	B	expenses incurred	5,252
Webster J M	4	B	expenses incurred	6,823
Wynne-Edwards H R	4	B	expenses incurred	1,230
				105,054
SECRETARY OF STATE				
Advisory Council on the Status of Women				
Bernard M	4	A	expenses incurred	1,968
Bernstein M	4	A	expenses incurred	1,397
Boyle M H (Vice-President)	2	A	expenses incurred	2,057
Codere C	4	A	expenses incurred	1,749
Codere C (Vice-President)	2	A	expenses incurred	13,207
Cohen E	4	A	expenses incurred	1,420
Cooper P (Vice-President)	2	A	expenses incurred	15,346
Cooper S	4	A	expenses incurred	3,051
Cugnat J A	4	A	expenses incurred	2,118
D'Aigle H	4	A	expenses incurred	2,891
Daly E	4	A	expenses incurred	1,715
Edinboro L	4	A	expenses incurred	1,985
Enge A	4	A	expenses incurred	852
Gibson K	4	A	expenses incurred	3,346
Gill M	4	A	expenses incurred	3,102
Gold S (President)	2	A	expenses incurred	10,418
Hampton J M	4	A	expenses incurred	628
Hinchey A	4	A	expenses incurred	3,219
Johnson V	4	A	expenses incurred	1,260
Matte M	4	A	expenses incurred	3,454
McGavin R	4	A	expenses incurred	1,845
Oliver L	4	A	expenses incurred	1,351
Perron M	4	A	expenses incurred	3,303
Pitt L	4	A		
Pepino J	4	A	expenses incurred	3,819
Rémillard-Beaudry C	4	A	expenses incurred	3,938
Richard A	4	A	expenses incurred	3,210
Strongitharm M	4	A	expenses incurred	5,799
Taylor M	4	A	expenses incurred	2,051
Tweddle A	4	A	expenses incurred	2,972
Voisey E	4	A	expenses incurred	3,538
				107,009
SOLICITOR GENERAL				
National Parole Board(9)				
TRANSPORT				
Canadian Aviation Safety Board				
Bobbitt N	1	B	expenses incurred	3,866
Deschênes B	1	B	expenses incurred	24,496
Filotas L	1	B	expenses incurred	1,063
Lacroix J R	1	B	expenses incurred	21,726
MacEachern W M	1	B	expenses incurred	2,167
Mussallem D	4	B	expenses incurred	6,916
Portelance A	1	B	expenses incurred	27,554
Pultz B	1	B	expenses incurred	5,861
Stevenson R	1	B	expenses incurred	8,040
Thurston F	4	B	expenses incurred	208
				101,897
Canadian Transport Commission(10)				
Armstrong M D	1	A		
Bourret J L	1	A		
Chapman D H	1	A		
Drainville J G (Committee Chairman)	1	A		
Dubé Y (Vice-President Research)	1	A		
Jones D H (Committee Chairman)	1	A		
Lambert M	1	A		
Landers M	1	A		
Langlois P (Committee Chairman)	1	A		
McDonough J M (Chairman)	1	A		

Commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1986-87 Expenditures
			$	$
Munro J C	1	A		
Nielsen E H (President)	1	A		
Orange R J	1	A		
Thompson J D (Vice-President Law)	1	A		
Trahan A M (Committee Chairman)	1	A		
Walter J F (Committee Chairman)	1	A		
Wolfe B R	1	A		
Commission of Inquiry on the Hinton Train Collision				
Foisy R P	2	B	expenses incurred	6,726
VETERANS AFFAIRS				
Bureau of Pensions Advocates(11)				
Lemieux A (Chief Pensions Advocate)	2			16,581
Canadian Pension Commission				
Caron Y	2	A	expenses incurred	24,976
Chartier M	2	A	expenses incurred	15,497
Chatwood A	2	A	expenses incurred	19,373
Chiasson J C	2	A	expenses incurred	5,250
Cleary R	2	A	expenses incurred	20,583
Douglas C	2	A	expenses incurred	22,770
Ferguson J W C	2	A	expenses incurred	23,855
Gadbois Y	2	A	expenses incurred	8,930
Gogan D J	2	A	expenses incurred	30,024
Jones R G	2	A	expenses incurred	13,840
Lee J M	2	A	expenses incurred	
Levesque J	2	A	expenses incurred	9,263
MacDonald M M	2	A	expenses incurred	29,107
MacFarlane M L (Deputy Chairman)	2	A	expenses incurred	5,636
McCabe C	2	A	expenses incurred	18,452
Mitchell R B	2	A	expenses incurred	
Morison J B	2	A	expenses incurred	1,423
Morrison W C	2	A	expenses incurred	17,835
Poirier E	2	A	expenses incurred	17,469
Rivard J G	2	A	expenses incurred	8,426
Rolfe O E	2	A	expenses incurred	16,073
Sinclair G V	2	A	expenses incurred	19,467
Théoret M	2	A	expenses incurred	18,329
Thérrien A	2	A	expenses incurred	24,905
Walsh P	2	A	expenses incurred	26,773
Wolfe J P (Chairman)	2	A	expenses incurred	7,867
Wood J	2	A	expenses incurred	24,535
				430,658
Pension Review Board(11)				
Beckett J	2			
Blain C (Deputy Chairman)	2			1,166
Craig N	2			
Diamond J	2			
Letellier J (Chairman)	2			7,609
MacArthur R	2			
MacKay G	2			
McKenna B	2			
Ménard J	2			
Pimlott N	2			
Whalen T	2			
				8,775
War Veterans Allowance Board				
Brehaut J H	2	A	expenses incurred	967
Campbell R C	2	A	expenses incurred	
Caught R	2	A	expenses incurred	
Doiron J A	2	A	expenses incurred	
Favreau J M (Deputy Chairman)	2	A	expenses incurred	
MacFarlane A M	2	A	expenses incurred	
Thompson D M (Chairman)	2	A	expenses incurred	10,059
Wither G B	2	A	expenses incurred	
				11,026

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* See introductory paragraph above.
(1) Includes transportation costs.
(2) According to Treasury Board Travel Policy.
(3) Contract No. 86-096.
(4) Contract No. 86-017.
(5) Contract No. 86-098.
(6) Contract No. 86-097.
(7) Contract No. 86-099.
(8) No travel and living expenses are reported as the Commissioners have terminated their work during fiscal year 1985-86.
(9) Details not available.
(10) According to Treasury Board Travel regulations.
(11) According to the Treasury Board Travel Directive, chapter 370.

Education leave costs

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	139	1,004,654[1]	2,529,059	56,322	15,300	214,234	12,050	11,708	3,843,327
Communications—									
Department	4		21,061			500			21,561
Canadian Radio-television and Telecommunications Commission	2	14,591[2]		61	4,837				19,489
National Film Board	1	4,700							4,700
National Museums of Canada	1		5,201						5,201
Consumer and Corporate Affairs	1			690		188	675		1,553
Employment and Immigration	20		82,646			7,755	958	78	91,437
Energy, Mines and Resources	11	42,850[3]	166,044	14,211		19,792	3,459	4,924	251,280
Environment	55	105,002[4]	404,089	7,249		30,243	5,326	3,680	555,589
External Affairs—									
Department	6		17,577			159			17,736
Canadian International Development Agency	5		98,317			7,400		3,484	109,201
Finance	2		42,000	2,906		4,487	1,491		50,884
Fisheries and Oceans	14	108,336[5]	167,364	9,382	422	13,737	1,672		300,913
Indian Affairs and Northern Development	7	40,075	143,008	21,631		6,028	2,150		212,892
Justice	1	33,664							33,664
Labour	1		11,416			1,407	908		13,731
National Defence	36		696,514[6]	16,500		19,690	3,688		736,392
National Health and Welfare	44		551,374	45,108		317,782	791		915,055
National Revenue—									
Taxation	1	25,497				2,295	533		28,325
Privy Council—									
Commissioner of Official Languages	1		19,169			1,428	374		20,971
Regional Industrial Expansion	4	4,532[7]	34,110	7,156		2,172	1,028	45	49,043
Science and Technology—									
National Research Council of Canada	3		62,772	3,088		11,208			77,068
National Sciences and Engineering Research Council	1	55,687							55,687
Secretary of State—									
Department	3		16,798			1,407	1,352		19,557
Public Service Commission	11	20,577[2]	163,580[8]			2,335			186,492
Solicitor General—									
Correctional Service	24	30,883	273,211	7	1,601	17,059	3,426		326,187
Royal Canadian Mounted Police	1	18,461[2]				1,464	275		20,200
Supply and Services—									
Department	3	1,883[9]	4,493			9,388	813		16,577
Statistics Canada	5	25,550[10]		1,200		2,590	545		29,885
Transport	11	39,630[11]	10,142[12]			5,254	546	244	55,816
Treasury Board	3		50,413			14,800	467		65,680
Veterans Affairs	4	9,336[3]	17,768			3,574	699	280	31,657
Total	425	1,585,908	5,588,126	185,511	22,160	718,376	43,226	24,443	8,167,750

[1] Thirty-four employees were paid salaries.
[2] One employee was paid a salary.
[3] Two employees were paid salaries.
[4] Six employees were paid salaries.
[5] Four employees were paid salaries.
[6] Thirty-two employees were paid allowances in lieu of pay.
[7] One employee was paid 50% of his salary.
[8] Nine employees were paid allowances in lieu of pay.
[9] One employee was paid twelve day's salary.
[10] Three employees were paid salaries.
[11] Five employees were paid salaries.
[12] Four employees were paid allowances in lieu of pay.

Financial assistance given to railways by the Government of Canada in 1986-87 (with cumulative figures to March 31, 1987)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

		1986-87	Cumulative budgetary and non-budgetary assistance as at March 31, 1987
		$	$
CANADIAN NATIONAL RAILWAY SYSTEM(1)(2)			
Non-budgetary			
Repayments of loans and advances		−23,553,331	195,168,743
Capital stock issues(3)		−327,558,000	2,298,319,732
Total		*−351,111,331*	*2,493,488,475*
Budgetary			
Allowance for Newfoundland employees transferred to Canadian National Railway		812,544	
Atlantic Region Freight Assistance Act	(s)	7,998,633	
Capital cost of rehabilitation of Prairie Branch Railway Lines		47,355,000	
CN—Newfoundland Railways		9,361,462	
Energy Administration Act	(s)	2,510,230	
Ferry and coastal passenger and freight service		2,400,000	
Industrial Conversion Assistance		266,826	
Maritime Freight Rates Act		11,720,384	
Rail infrastructure at Churchill		2,503,038	
Rail realignment—Fort Saskatchewan		1,000,000	
Railway Act	(s)	52,516,332	
Railway employee Provident Fund		3,231,087	
Railway Relocation and Crossing Act		5,422,600	
Regional industrial expansion		1,988,151	
Termination of the collection of tolls on the Victoria Bridge	(s)	2,662,157	
Western Grain Transportation Act	(s)	360,806,082	
Total		*512,554,526*	*4,196,200,455*
CANADIAN PACIFIC LIMITED(2)			
Budgetary			
Atlantic Region Freight Assistance Act	(s)	2,436,235	
Capital Cost of rehabilitation of Prairie Branch Railway Lines		42,757,000	
Maritime Freight Rates Act		1,389,100	
Railway Act	(s)	16,743,243	
Railway Relocation and Crossing Act		3,820,279	
Western Grain Transportation Act	(s)	307,795,716	
Total		*374,941,573*	*1,833,930,012*
VIA RAIL CANADA INC.			
Non-budgetary			
Capital stock(4)			*9,300,000*
Budgetary			
Operating costs and labour assistance		*535,767,607*	*4,290,672,760*
BRITISH YUKON RAILWAY COMPANY			
Non-budgetary			
Loan repayment			*4,500,000*
OTHER RAILWAYS			
Budgetary			
Algoma Central Railway—Railway Act	(s)	2,388,554	19,132,184

Financial assistance given to railways by the Government of Canada in 1986-87 (with cumulative figures to March 31, 1987)—*Continued*

	1986-87	Cumulative budgetary and non-budgetary assistance as at March 31, 1987
	$	$
BC Rail—		
System Improvement Reserve	6,250,000	
Western Grain Transportation Act (s)	3,482,144	10,638,526
British Northern Railway		32,836
Burlington Northern Inc.—		
Railway Relocation and Crossing Act		271,424
Canada and Gulf Terminal Railway[5]—		
Maritime Freight Rates Act	171,855	900,306
Central Western Railway—		
System Improvement Reserve	2,756,973	2,756,973
Chesapeake and Ohio Railway Company—		
Railway Relocation and Crossing Act		308,334
Consolidated Rail Corporation		1,039,225
Devco Railway (Cumberland Railway Company)—		
Railway Relocation and Crossing Act		137,375
Dominion Atlantic Railway[6]—		
Atlantic Region Freight Rates Act (s)	151,268	
Maritime Freight Rates Act	280,190	2,235,053
Essex Terminal Railway		30,616
Grand Falls Central Railway Co. Ltd.—		
Atlantic Region Freight Assistance Act (s)	189,265	938,904
Napierville Junction Railway		255,572
Northern Alberta Railway[5]		19,551,776
Ontario Northland		52,401
Penn Central Corporation		153,691
Quebec Central Railway[6]—		
Maritime Freight Rates Act		260,896
Quebec North Shore and Labrador Railway—		
Railway Act (s)	2,129,600	5,095,600
Toronto, Hamilton and Buffalo Railway Company[6]—		
Railway Relocation and Crossing Act	82,000	1,060,574
Total	*17,881,849*	*64,852,266*
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick		50,460
Brantford, Waterloo and Lake Erie Railway		57,600
Bruce Mines and Algoma Railway		53,920
Canada Central Railway—Peace River Bridge		175,000
Central Railway of Canada, Quebec		30,145
Colchester Coal and Railways Company		12,800
Dominion Coal Company, Nova Scotia		87,808
Edmonton, Dunvegan and British Columbia Railway		338,382
Erie and Huron Railway		96,000
Ha Ha Bay Railway, New Brunswick		231,462
Harvey Branch Railway, New Brunswick		5,554
Joggins Railway, Nova Scotia		37,500
Klondyke Mines Railway		197,184
Lake Erie, Essex and Detroit Railway		118,400
Lake Erie and Detroit River Railway		357,451
L'Assomption Railway, Quebec		11,200
Leamington and St Clair Railway		51,200
Maritime Coal and Railway Company		3,200
Minudie Coal Company, Nova Scotia		18,544
North Railway		250,000
North Shore Railway Company, Beersville Coal and Railway Company		27,616
Northern New Brunswick Seaboard Railway Company		108,160
Ottawa and New York Railway		262,384
Pacific Great Eastern Railway		2,478,500
Phillipsburg Junction and Quarry Company		23,712
Pontiac and Renfrew Railway		13,600
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway		96,000
Residue of cost of steamer Sheba		78,611
Schomberg and Aurora Railway		46,144
St Lawrence and Adirondack Railway		149,482
St Louis Richibucto Railway		22,400
Temiskaming and Northern Ontario Railway		2,134,080
Total		*13,864,595*
Total—Non-budgetary	−351,111,331	2,507,288,475
Budgetary	1,441,145,555	10,399,520,088

Financial assistance given to railways by the Government of Canada in 1986-87 (with cumulative figures to March 31, 1987)—*Concluded*

	1986-87	Cumulative budgetary and non-budgetary assistance as at March 31, 1987
	$	$
OTHER ASSISTANCE		
Remission of duty and excise taxes (1986-87 only)		
British Columbia Railway	82,667	
Burlington Northern Railway	897,413	
Canadian National Railway System	155,024	
Canadian Pacific Limited	5,577,646	
Chesapeake and Ohio Railway Company	22,799	
Consolidated Rail Corporation	237,480	
Napierville Junction Railway	34,703	
	7,007,732	

(S) Statutory authority.

(1) Canadian National Railways Company. The Corporation is a beneficiary of loan guarantees by the Government amounting to $93.6 million in 1987 ($94.8 million in 1986).

(2) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(3) Total shares issued: 5,868,786 no par value shares, 655,116 shares were cancelled in consideration of transfer of all common shares of CN Marines Inc. now known as Marine Atlantic Inc. and certain other assets held by the company to the Government of Canada pursuant to the enactment on June 27, 1986 of the Marine Atlantic Inc. Acquisition Authorization Act.

(4) Total shares issued: 93,000 no par value shares.

(5) Controlled by Canadian National Railway.

(6) Controlled by Canadian Pacific Limited.

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

The Government does not generally place insurance on movable and immovable property. The Government, therefore, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture	156,020			113,919	12,846(1)	282,785
Communications—						
Department			25,872(2)	4,997		30,869
National Museums of Canada			2,883(3)	8,657	4,095(4)	15,635
Consumer and Corporate Affairs			7,444(5)	13,689		21,133
Employment and Immigration		321,763	19,615(6)	1,486		342,864
Energy, Mines and Resources			1,257	12,778(7)		14,035
Environment	2,873	8,135	48,987(8)	98,171(9)	13,304(10)	171,470
External Affairs			21,160	45,350		66,510
Fisheries and Oceans	60,000	30,000	169,254(11)	494,713	7,610(12)	761,577
Indian Affairs and Northern Development			12,000(13)	45,528(14)		57,528
Justice					2,956(15)	2,956
Labour			2,330(16)		3,089(17)	5,419
National Defence	560,782	105,091	183,456	1,449,862	342,573(18)	2,641,764
National Health and Welfare				48,735		48,735
National Revenue—						
Customs and Excise			1,711			1,711
Taxation					8,728(19)	8,728
Privy Council—						
Canadian Intergovernmental Conference Secretariat					3,330	3,330
Public Works		934	51,509(20)	32,173	9,492	94,108
Regional Industrial Expansion			28,954		3,551(21)	32,505
Science and Technology—						
National Research Council of Canada			12,099(22)	2,101		14,200
Secretary of State—						
Public Service Commission			10,453(23)		2,500(24)	12,953
Solicitor General—						
Correctional Service	4,220	44,962	31,365	74,829		155,376
Royal Canadian Mounted Police	1,017		39,571(25)	1,010,677	7,200	1,058,465
Supply and Services—						
Department			2,946(26)			2,946
Transport—						
Department			137,529(27)	90,675	88,855(28)	317,059
Grain Transportation Agency Administrator				1,443		1,443
Veterans Affairs			8,437			8,437
Total	784,912	510,885	818,832	3,549,783	510,129	6,174,541

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(1) Includes theft of the following items: IBM Selectric typewriter (1) $1,062; balances (4) $7,579; winch (1) $1,950; winch system (1) $1,461; cameras (2) $682; and multi-tester (1) $112.

(2) Includes theft of the following items: desk top calculator (1) $1,936; television (1) $1,000; and Telidon decoder (1) $1,500.

(3) Includes theft of the following items: WHS Panasonic recorder (1) $500; Beta MAX Video cassette recorder (1) $500; camera (1) $190; AM/FM receiver (1) $269; Sony cassette deck (1) $224; and computer circuit board (1) $1,200.

(4) Includes theft of the following items: duck decoys (18) $2,700; and pylon sign (1) $1,395.

(5) Includes theft of the following items: camera (1) $1,250; typewriter (2) $2,128; video camera recorder (1) $1,355; and other minor items (3) $190.

(6) Includes theft of a video camera and accessories $1,800.

(7) Includes theft of a vehicle $4,600.

(8) Includes theft of the following items: cameras (3) $809; video cassette (1) $969; camera equipment (3) $4,401; portable radio (1) $1,347; outboard motors (2) $5,416; portable terminal (1) $1,980; stereo equipment (3) $3,200; artifacts (10) $3,190; Titrator scientific equipment (1) $1,411; and COMPAQ personal computers (2) $10,000.

(9) Includes theft of the following items: front bumper and winch (1) $1,200; truck tire (1) $275; wheel (1) $160; hub caps (4) $160; and license plates (2) $10.

(10) Includes theft of the following items: small tools (14) $116; arctic parka (1) $180; aluminium boat (1) $2,785; and automotive gasoline $4,749.

(11) Includes theft of the following items: Mettler balance (1) $2,000; toledo hanging balance (1) $420; electronic balances (2) $3,505; battery charger (1) $40; binoculars (1) $47; calipers (1) $160; compass (1) $40; floater suit (1) $188; magnet (1) $200; microfiche readers (5) $1,502; multimeter (1) $217; oscillator (1) $400; outboard motors (3) $3,867; power pack (1) $300; strip chart recorder (1) $1,000; socket set (1) $475; stopwatches (2) $36; tool boxes (2) $35; tools $407; video cassette recorder (1) $1,995; and waders (1) $45.

(12) Includes theft of the following items: fish containers (9) $3,163; and vehicle bumper winch (1) $1,500.

(13) Includes theft of the following items: Panasonic video camera (1) $3,200; 35 mm Pentax camera (1) $400; Califone tape recorder (1) $400; binoculars (2) $200; Texas instrument data terminal (1) $1,400; Apple II computer (1) $3,000; tools $400; and sleeping bag (1) $300.

(14) Includes theft of a truck $8,000.

(15) Includes theft of the following items: micom FAX 1001 (1) $1,310; video cassette recorder (1) $809; lamp (1) $305; calculator (1) $15; barrister's gown and waistcoat (1) $375; and cassette recorder (1) $142.

(16) Includes theft of the following items: dictaphone (1) $216; typewriter (1) $571; calibration cap (1) $908; and gas meter (1) $635.

(17) Includes theft of the following items: video cassette recorder (1) $575; camera and attach (1) $634; microwave oven (1) $400; and calculators (12) $741.

(18) Includes theft of the following items: generators (6) $17,873; vehicle parts $16,443; tool kits (23) $12,140; tools $10,256; jack dolly's (2) $3,168; batteries (2) $184; battery chargers (3) $764; snow blower (1) $1,511; radios (4) $38,216; ammunition $2,931; televisions (2) $1,936; video cassette recorders (6) $7,388; video cameras (2) $4,575; video producer (1) $2,280; sound recorder (1) $125; sound disc producer (1) $206; training dinghy (1) $1,620; typewriters (2) $1,828; ration packs (477) $1,828; camping equipment $1,322; night vision sets (2) $7,000; whaler boat (1) $9,902; foodstuffs $1,170; binoculars (3) $2,893; paint spray gun (1) $1,595; electronic balance (1) $1,834; clothing $5,569; and outboard motors (2) $2,675.

(19) Includes theft of the following items: calculators (4) $205; and portfolio (1) $8.

(20) Includes theft of the following items: 15 H.P. Johnson outboard motor (1) $1,500; Partner Model K650 chain saws (2) $1,125; AGA Thermovision 782 display (1) $17,000; Scanner and 17° Lens (1) $23,000; 20° Lens (1) $3,000; Panasonic VCR Model #8420 (1) $1,500; and Panasonic Power Supply NV-B58 (1) $1,500.

(21) Includes theft of the following items: television (1) $800; computer (1) $1,464; video cassette recorders (2) $1,128; and dictaphone (1) $159.

(22) Includes theft of the following items: balance (1) $2,337; X-ray survey meter (1) $800; tool box (1) $700; and television (1) $569.

(23) Includes theft of the following items: Realistic sound mixer (1) $169; cassette recorders (4) $1,110; camera and tripod (1) $225; turntable (1) $250; video cassette recorders (5) $7,781; television monitor (1) $462; and adaptors (2) $456.

(24) Includes theft of the following items: hand dolly (1) $150; paper trimmer (1) $35; rolls of coaxial cable (3) $2,000; telephone (1) $65; and stool (1) $250.

(25) Includes theft of radios (4) $6,900.

(26) Includes theft of the following items: video cassette recorders (2) $2,011; camera (1) $120; converter and remote control (1) $120; tuner/timer (1) $445; AC adapter (1) $150; and cables $100.

(27) Includes theft of the following items: Philips oscilloscopes (2) $5,092; generator (1) $1,100; Hewlett-Packard spectrum analyser (1) $3,900; Hewlett-Packard test set trans/reflection (1) $3,700; Hewlett-Packard network analyser (1) $18,850; Systron-Donner counter (1) $2,953; power divider (1) $1,316; plug-in module spectrum analyser (1) $10,000; and strip chart recorder (1) $1,000.

(28) Includes theft of the following items: liferaft (1) $3,000; outboard motor 25 HP (1) $1,459; theodolite (1) $1,500; video cassette recorder (1) $1,035; Nikon camera (1) $1,127; and Motorola radio (1) $1,700.

Report of surplus material disposed of in 1986-87

	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
Department and agency	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture—						
Department		18,149		126,544	859,094	21,671
Communications—						
Department		5,891		8,476	164,329	5,829
Canadian Radio-television and Telecommunications Commission	775	48	11,623	1,131	8,064	115
National Film Board	22,354	377	2,024	320	3,580	5
National Library					723	
National Museums of Canada			3,150	737	63,376	529
Public Archives	9,500	1,675	15,140	6,257	64,066	282,984
Consumer and Corporate Affairs	275,255	16,568	141,941	33,388	266,554	13,086
Employment and Immigration	183,500	17,104	202,000	25,150	116,368	27,809
Energy, Mines and Resources—						
Department	326,160	9,060	395,865	43,985	80,447	28,601
Atomic Energy Control Board			28,439	206	659	
Atomic Energy of Canada Limited		2,450		26,068	20,989	7,014
National Energy Board					4,693	166
Environment	546,685	13,209	568,589	91,096	835,913	67,753
External Affairs—						
Department		7,311		341,715	1,144,270	2,552
Canadian Commercial Corporation			840	840	8,205	47
Canadian International Development Agency					7,421	75
International Joint Commission		110			270	
Finance—						
Department				567	70,636	1,613
Auditor General			8,700		1,307	
Insurance			13,368	461	1,283	
Tariff Board			33,473	1,438		
Fisheries and Oceans		5,916		655,171(1)	904,707(1)	28,573
Indian Affairs and Northern Development	1,414	79	57,834	32,056	173,961	14,937
Justice—						
Department				15,877	5,736	4,813
Canadian Human Rights Commission			705	1,000	2,925	
Commissioner for Federal Judicial Affairs	231	100	7,743	160		
Federal Court of Canada					602	
Offices of the Information and Privacy Commissioners of Canada			105	53		
Supreme Court of Canada			9,985	1,177		
Tax Court of Canada				2,072	587	150
Labour—						
Department	1,491	132	45,974	1,447	5,669	4,306
Canada Labour Relations Board			8,185	138	1,540	
National Defence	14,655,360	447,066	8,834,035	284,890	4,059,769	3,339,329
National Health and Welfare	11,277	5,351	136,066	41,000	261,610	24,257
National Revenue—						
Customs and Excise	27,732	996	1,410	348	177,837	25,073
Taxation		575	431,591	8,710	76,606	12,061
Parliament—						
The Senate				175	4,126	
House of Commons		14,242		24,946	63,790	12,281
Library of Parliament		131			395	
Privy Council—						
Department				11,706	39,897	1,679
Canadian Intergovernmental Conference Secretariat	625	50			1,237	
Chief Electoral Officer		75		3,505		1,563
Commissionner of Official Languages			918	72	312	82
Economic Council of Canada	2,961	427	7,967	1,747	45	
Public Service Staff Relations Board			11,523		3,964	
Public Works—						
Department	34,996	2,516	1,818,914	127,449	363,257	334,936
Canada Mortgage and Housing Corporation		603		117,841	59,747	9,478
Regional Industrial Expansion	11,670	2,709	102,918	18,771	72,347	2,666
Science and Technology—						
Ministry of State				97		829
National Research Council of Canada		297		266,508	56,436	13,894
Natural Sciences and Engineering Research Council			57,934	1,475		
Secretary of State—						
Department	9,000	4,555	48,415	4,378	21,483	4,684
Advisory Council on the Status of Women					681	199
Public Service Commission			114,203	9,303	53,779	22,603
Social Sciences and Humanities Research Council		16		1,493		100
Solicitor General—						
Department				20	22,073	
Canadian Security Intelligence Service	150	150	67,046	21,220	60,209	2,903
Correctional Service	928,347	28,581	576,269	141,334	295,999	66,013
National Parole Board					3,187	
Royal Canadian Mounted Police	20,260	6,618	36,704	24,157	4,271,090	151,242

Report of surplus material disposed of in 1986-87—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Supply and Services—						
Department	55,945	13,449	193,627	58,393	97,568	234,470
Statistics Canada		1,677		3,735	80,624	482
Transport—						
Department	3,379,962	154,311	6,826,825	246,354	1,941,986	181,553
Canadian Aviation Safety Board		20		858	847	827
Canadian Transport Commission		300		1,070	5,154	
Grain Transportation Agency Administrator			1,200	230		
Veterans Affairs	41,782	5,204	281,647	20,815	114,578	8,518
Total	20,547,432	788,098	21,104,895	2,860,130	17,028,607	4,964,350

[1] Includes sale of surplus fish.

Return on investments

		Amount realized in 1986-87(1)	Amount invested at March 31, 1987(2)
		$	$
LOANS, INVESTMENTS AND ADVANCES—			
Crown corporations—			
LENDING INSTITUTIONS—			
Canada Deposit Insurance Corporation		79,939,707	1,203,164,382
Canada Mortgage and Housing Corporation			9,411,384,737
Interest	$ 841,482,474		
Transfer of profit	24,567,317		
		866,049,791	
Export Development Corporation		8,646,319	777,000,000
Farm Credit Corporation		371,673,728	3,522,838,779
Federal Business Development Bank		10,172,264	345,000,000
Total lending institutions		***1,336,481,809***	***15,259,387,898***
ALL OTHER CROWN CORPORATIONS—			
Air Canada		13,838,143	504,597,885
Atomic Energy of Canada Limited		62,964,667	709,588,733
Canada Development Investment Corporation			395,658,315
Canadian National Railway Company		17,708,417	2,493,488,475
Petro-Canada			4,299,126,174
		94,511,227	*8,402,459,582*
Other—			
Bank of Canada			5,920,000
Transfer of profit		1,936,466,289	
Canada Ports Corporation			19,473,147
Interest	$ 3,441,441		
Dividends	1,004,943		
		4,446,384	
Saint John Harbour Bridge Authority		970,971	14,097,524
Canadian Broadcasting Corporation			33,000,000
Canadian Commercial Corporation			10,000,000
Canadian Dairy Commission		6,618,867	51,110,000
Canadian Film Development Corporation			6,313,935
Canadian National (West Indies) Steamships Ltd			325,000
Canadian Patents and Development Limited			296,199
Canadian Saltfish Corporation		1,830,099	24,000,000
Cape Breton Development Corporation			7,022,216
Freshwater Fish Marketing Corporation		1,326,145	3,000,000
Halifax Port Corporation			29,955,762
Interest	$ 414,580		
Dividends	316,885		
		731,465	
Marine Atlantic Inc			327,558,000
Montreal Port Corporation			140,706,607
Interest	$ 503,196		
Dividends	4,135,561		
		4,638,757	
Northern Canada Power Commission		14,809,459	129,341,702
Pêcheries Canada Inc			31,499,900
Prince Rupert Port Corporation			27,084,979
Dividends		778,959	
Port of Quebec Corporation—			
Dividends		4,112	
Royal Canadian Mint			27,212,622
Interest	$ 3,264,376		
Transfer of profit	790,577		
		4,054,953	
Saint John Port Corporation			58,332,598
St John's Port Corporation			1,514,454
Interest	$ 146,149		
Dividends	152,474		
		298,623	
St Lawrence Seaway Authority, The			624,950,000
Jacques Cartier and Champlain Bridges Incorporated, The			59,752,867
Teleglobe Canada		120,919	2,027,871
Vancouver Port Corporation			80,827,863
Interest	$ 337,945		
Dividends	5,815,500		
		6,153,445	
VIA Rail Canada Inc			9,300,000
		1,983,249,447	*1,724,623,246*
Total all other Crown corporations		***2,077,760,674***	***10,127,082,828***
Total Crown corporations		3,414,242,483	25,386,470,726
Provincial and territorial governments—			
NEWFOUNDLAND—			
Finance—			
Federal-provincial employment loans program		266,536	3,661,214
Municipal Development and Loan Board		274,436	5,043,535
Special development loans programs		631,493	6,700,000
Winter capital projects fund		350,918	6,989,312
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		88,318	973,495
Atlantic Provinces Power Development Act		5,868,531	75,418,663
Special areas and highways agreement		4,104,843	32,368,022
		11,585,075	*131,154,241*
NOVA SCOTIA—			
Energy, Mines and Resources—			
Regional electrical interconnections		316,304	2,502,736
Finance—			
Federal-provincial employment loans program		200,477	2,289,502
Municipal Development and Loan Board		89,126	1,257,985
Special development loans program		324,220	4,300,000
Winter capital projects fund		799,635	4,036,953
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		304,858	3,811,966
Atlantic Provinces Power Development Act		3,098,575	39,710,279
Mainland Investments Limited		70,000	500,000
Special areas and highways agreement		2,795,428	20,977,067
		7,998,623	*79,386,488*
PRINCE EDWARD ISLAND—			
Finance—			
Federal-provincial employment loans program		20,260	178,332
Municipal Development and Loan Board		40,732	698,650
Special development loans program		26,178	161,847
Winter capital projects fund		138,825	1,011,425
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		1,793	22,757
Comprehensive development plan agreement		900,352	11,217,514
		1,128,140	*13,290,525*
NEW BRUNSWICK—			
Energy, Mines and Resources—			
Regional electrical interconnections		595,157	4,739,336
Finance—			
Federal-provincial employment loans program		433,148	6,079,874
Federal-provincial fiscal arrangements			2,352,000
Municipal Development and Loan Board		305,457	5,404,556
Special development loans program		404,556	5,375,000
Town of Oromocto		191	
Winter capital projects fund		769,436	9,400,605

Return on investments—*Continued*

	Amount realized in 1986-87(1)	Amount invested at March 31, 1987(2)
	$	$
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	63,901	799,794
Atlantic Provinces Power Development Act	2,758,750	39,623,128
Special areas and highways agreement	3,216,730	37,646,542
	8,547,326	*111,420,835*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,998	61,300,779
Federal-provincial fiscal arrangements	58,944	
Municipal Development and Loan Board	2,522,821	44,155,303
Special development loans program	4,952,180	70,300,000
Winter capital projects fund	7,663,057	91,314,928
Regional Industrial Expansion—		
Special areas and highways agreement	10,336,004	97,295,054
	30,057,004	*364,366,064*
ONTARIO—		
Finance—		
Federal-provincial employment loans program	658,736	8,605,916
Municipal Development and Loan Board	993,150	13,593,617
Special development loans program	101,234	1,338,080
Winter capital projects fund	2,827,456	28,768,842
	4,580,576	*52,306,455*
MANITOBA—		
Agriculture—		
Agricultural service centres—Loans	673,756	6,152,306
Energy, Mines and Resources—		
Regional electrical interconnections	21,421,955	105,049,319
Finance—		
Federal-provincial employment loans program	268,736	3,406,126
Municipal Development and Loan Board	203,678	3,025,150
Special development loans program	249,620	3,384,651
Winter capital projects fund	197,969	2,266,980
Regional Industrial Expansion—		
Special areas and highways agreement	344,102	2,668,766
	23,359,816	*125,953,298*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres—Loans	616,687	5,613,642
South Saskatchewan River project—Treasury bills	141,000	
Finance—		
Federal-provincial employment loans program	52,987	666,385
Municipal Development and Loan Board	72,207	907,323
	882,881	*7,187,350*
ALBERTA—		
Agriculture—		
Agricultural service centres—Loans	13,104	
Finance—		
Federal-provincial employment loans program	210,320	2,720,304
Municipal Development and Loan Board	238,788	3,514,063
Special development loans program	414,000	4,000,000
Winter capital projects fund	326,815	3,603,969
Regional Industrial Expansion—		
Special areas and highways agreement	274,746	2,410,742
	1,477,773	*16,249,078*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	658,715	8,452,474
Municipal Development and Loan Board	308,831	4,762,604
Special development loans program	952,109	12,493,486
Winter capital projects fund	1,336,155	12,770,355
	3,255,810	*38,478,919*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	2,864	16,103
Winter capital projects fund	48,757	230,934
Indian Affairs and Northern Development—		
Government of the Northwest Territories	28,020	308,119
	79,641	*555,156*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	684,104	7,057,916
Yukon Territory small business loans	2,082	335,988
	686,186	*7,393,904*
Total provincial and territorial governments	93,638,851	947,742,313
National governments including developing countries—		
China—Finance		49,426,118
Jamaica—		
Finance—		
Special program—Economic assistance	902,852	25,000,000
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946	13,907,154	456,545,657
Deferred principal		94,990,863
Developing countries—		
External Affairs—Canadian International Development Agency—		
International development assistance	5,138,032	3,198,800,129
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	34,702,275	579,740,842
National Defence—		
North Atlantic Treaty Organization—Damage claims recoverable		70,031
Total national governments including developing countries	54,650,313	4,404,573,640
International organizations—		
International financial institutions		740,697,155
International organizations and associations—		
United Nations bonds	3,528	
Other		5,559,678
Other international organizations		1,959,041,164
Total international organizations	3,528	2,705,297,997
Veterans' Land Act Fund—Advances	8,753,005	134,590,023
Joint and mixed enterprises—		
Canada Development Corporation—Treasury Board	81,226	93,168,914
Cooperative Energy Corporation—Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000
Nanisivik Mines Ltd—Indian Affairs and Northern Development—Other	6,012,000	
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion	23,777	24,500,200
N.S. Holdco Limited—Treasury Board		59,540,000
125459 Canada Limited—Treasury Board		167,570,000

Return on investments—*Continued*

	Amount realized in 1986-87[1]	Amount invested at March 31, 1987[2]
	$	$
Société Inter-Port de Québec—Regional Industrial Expansion		400
Telesat Canada—Communications		30,000,000
Dividends	1,500,000	
Total joint and mixed enterprises	7,617,003	447,333,514
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Personnel posted abroad	850,266	8,839,068
Posts abroad		10,797,466
	850,266	*19,636,534*
National Defence—		
Impress accounts, standing advances and authorized loans		27,462,066
Regional Industrial Expansion—		
Personnel posted in Canada		1,563
Supply and Services—		
Miscellaneous accountable advances		5,052,368
Treasury Board—		
Miscellaneous accountable imprest and standing advances		5,512,028
Total loans and accountable advances	*850,266*	*57,664,559*
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,799,347	21,038,620
Communications—		
Cultural property	159	2,920
Employment and Immigration—		
Assisted passage scheme	646,831	61,997,478
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	1,210,975	12,088,305
NewGrade Energy Inc		23,710,043
	1,210,975	*35,798,348*
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	2,220,707	96,185,093
Finance—		
Canadian Commercial Bank		72,936,360
Ottawa Civil Service Recreational Association	12,760	260,191
Saint John Harbour Bridge Authority		12,988,011
Town of Oromocto	122	
Town of Oromocto Development Corporation	14,019	212,470
	26,901	*86,397,032*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	160,098	416,716
Groundfish processors		192,889
Haddock fishermen	10,694	1,358,426
	170,792	*1,968,031*
Indian Affairs and Northern Development—		
British Yukon Railway Company		4,500,000
Chippewa Band of Kettlepoint		65,000
Council for Yukon Indians		5,851,164
Eskimo loan fund	227,939	2,277,161
Indian economic development fund	2,709,434	37,992,882
Indian housing assistance fund		3,666,482
Inuvialuit Regional Corporation	1,045,479	30,000,000
Native claimants	484,476	100,530,123
Yukon Power Corporation		56,000,000
	4,467,328	*240,882,812*
Labour—		
Provincial workers' compensation boards		4,970,000
National Defence—		
Canadian Forces housing projects	908,066	14,515,385
Public Works—		
Burgeo Leasing Limited	11,049	138,810
Eurocan Pulp and Paper Co Ltd	85,084	900,000
Sydney Steel Corporation		5,218,162
	96,133	*6,256,972*
Regional Industrial Expansion—		
Canadair Limited		445,715
Canadian defence industry		6,165,961
Enterprise development program	150,644	1,396,500
Industrial and regional development program	109,721	1,250,000
	260,365	*9,258,176*
Solicitor General—		
Parolees		15,407
Supply and Services—		
Canadian Commercial Bank		15,189,000
Defence production loan account	1,112,671	1,724,007
	1,112,671	*16,913,007*
Transport—		
Coast Ferries Limited		100,000
Corporation of the City of Montreal	17,459	472,442
Hamilton Harbour Commissioners	41,160	757,740
Northern Transportation Company Limited		7,000,000
Port Alberni Harbour Commission	61,012	722,886
Thunder Bay Harbour Commission	19,885	211,296
	139,516	*9,264,364*
Veterans Affairs—		
Commonwealth War Graves Commission		73,710
Total other miscellaneous	*13,059,791*	*605,537,355*
Total miscellaneous	13,910,057	663,201,914
Total loans, investments and advances	**3,592,815,240**	**34,689,210,127[3]**
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account		8,212,351,127
(Loss)	(104,743,164)	
International Monetary Fund—Subscriptions		4,936,144,990
Transfer of profit	8,767,437	
Total foreign exchange accounts	**(95,975,727)**	**13,148,496,117**
CASH—		
Interest on bank deposits	**218,741,487**	**4,617,914,056**
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—		
Interest on loans to the Unemployment Insurance Account—Finance	**836,733,949**	**3,606,000,000**
OTHER ACCOUNTS—		
Interest on investment *re:* military purchases—Supply and Services	24,186,526	407,936,821
Government's holdings of unmatured debt		880,650,332
Interest $ 17,705,118		
(Loss) (58,004)		
	17,647,114	
Management and Operational Services Sector—Consolidated Revenue Fund—Supply and Services—		
Other	11,701,784	
Supply revolving fund—Supply and Services	6,308,921	
Baie Verte Mines	6,201,477	
Rental income from properties—Public Works—		
Rental—		
Residential buildings $ 2,199,184		

Return on investments—*Concluded*

		Amount realized in 1986-87[1]	Amount invested at March 31, 1987[2]
		$	$
Office and administrative buildings	2,373,806		
Other rentals	59,268	4,632,258	
Eldorado Nuclear Limited—Regional Industrial Expansion		1,198,595	
Recovery from defaulted guaranteed loans—			
Miscellaneous—Indian Affairs and Northern Development—			
Interest	$ 546,356		
Other	135,528	681,884	
Government Telecommunications Agency revolving fund—Communications		620,443	
Interest on loans to employees posted abroad—National Defence		407,718	
Gulf Oil Canada Ltd—Public Works		294,437	
Department owned housing—Employment and Immigration—			
Rental		182,333	
Public buildings and properties—National Revenue—			
Rental		133,294	
Electrical Reduction Co Ltd—Public Works		92,920	
Stoney Band		58,442	
Interest on sale of irrigated land—Agriculture—			
Other		21,653	
Interest on long term debt—Fisheries and Oceans		19,480	
Loans and advances to persons posted abroad—RCMP—Solicitor General—			
Interest	$ 15,829		
Transfer of profit	185	16,014	
Canada Lands Company (Vieux-Port de Québec) Inc—Public Works		4,840	
Concessions in government-owned facilities—Public Works—			
Other		4,067	
Town of Mount Pearl—Public Works		1,142	
Czech student loans—Employment and Immigration		194	
Transportation assistance to settlers—Employment and Immigration		38	
Sundries—Public Works—			
Other		84,881	
Sundries—Veterans Affairs—			
Other		7,348	
Total other accounts		**74,507,803**	**1,288,587,153**
TOTAL RETURN ON INVESTMENTS		**4,626,822,752**	**57,350,207,453**

Summary—	
Interest	2,724,408,535
Transfer of profit	1,865,790,637
Dividends	13,708,434
Rental income from properties	4,947,885
Other	17,967,261
Total	**4,626,822,752**

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[1] The amounts reported in this column represent interest unless otherwise indicated.

[2] The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1987. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

[3] This amount was not reduced by the provision for valuation of $9.7 billion.

Travel expenses of ministers and parliamentary secretaries

	Vote	Amount
		$
AGRICULTURE		
Ministers—		
Hon J Wise	1	58,076
Hon G Merrithew	20	55,587
Parliamentary Secretaries—		
P Blais	1	5,831
M Champagne	1	1,909
Dr L Greenaway	20	4,277
COMMUNICATIONS		
Ministers—		
Hon M Masse	1	1,323
Hon F MacDonald	1	5,102
Parliamentary Secretary—		
J Edwards	1	2,663
CONSUMER AND CORPORATE AFFAIRS		
Ministers—		
Hon H Andre	1	50,122
Hon M Côté	1	19,527
Parliamentary Secretaries—		
G Bertrand	1	400
B Domm	1	1,574
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon B Bouchard	1	51,239
Hon A Champagne	1	7,373
Hon J Charest	1	66,849
Hon F MacDonald	1	4,281
Hon W McLean	1	14,110
Hon G Weiner	1	29,620
Parliamentary Secretaries—		
G Gurbin	1	999
G Weiner	1	2,938
ENERGY, MINES AND RESOURCES		
Ministers—		
Hon P Carney	1	30,437
Hon R Layton	1	6,997
Hon M Masse	1	103,492
Parliamentary Secretaries—		
G Fretz	1	469
J McDermid	1	5,638
J Shields	1	1,544
ENVIRONMENT		
Minister—		
Hon T McMillan	1	43,861
Parliamentary Secretaries—		
P Browes	1	463
G Gurbin	1	15,229
EXTERNAL AFFAIRS		
Ministers—		
Hon P Carney	1	55,950
Rt Hon J Clark	1	42,196
Hon J Kelleher	1	9,396
Hon M Landry	1	13,067
Hon M Vézina	1	4,523
Parliamentary Secretaries—		
C Cook	1	5,117
R Clinch	1	5,257
J G Hudon	1	26,660
M Landry	1	2,564
J McDermid	1	15,657
Canadian International Development Agency		
Parliamentary Secretaries—		
J MacDougall	30	5,278
W McLean	30	3,499
L Murray	30	2,657
J Murta	30	3,236
FINANCE		
Ministers—		
Hon B McDougall	1	17,926
Hon T Hockin	1	22,855
Hon M Wilson	1	28,844
Parliamentary Secretary—		
P H Vincent	1	5,102
FISHERIES AND OCEANS		
Minister—		
Hon T E Siddon	1	11,350
Parliamentary Secretaries—		
P Binns	1	3,108
M Gass	1	4,711
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon D Crombie	1	16,045
Hon W McKnight	1	55,060
Parliamentary Secretary—		
S Schellenberger	1	1,806
JUSTICE		
Ministers—		
Hon J C Crosbie	1	5,851
Hon R Hnatyshyn	1	16,455
Parliamentary Secretary—		
C Speyer	1	3,212
LABOUR		
Ministers—		
Hon P H Cadieux	1	24,393
Hon B McKnight	1	4,265
Parliamentary Secretary—		
J Price	1	2,555
NATIONAL DEFENCE		
Ministers—		
Hon P Beatty	1	51,683
Hon E Nielsen	1	1,781
Associate Ministers—		
Hon P Dick	1	23,733
Hon H Andre	1	2,918
Parliamentary Secretary—		
R Wenman	1	926
NATIONAL HEALTH AND WELFARE		
Minister—		
Hon J Epp	1	108,867
Parliamentary Secretaries—		
G Bertrand	1	269
MB Tardif	1	259
FITNESS AND AMATEUR SPORT PROGRAM		
Minister—		
Hon O Jelinek	50	56,512
NATIONAL REVENUE		
Customs and Excise		
Minister—		
Hon E MacKay	1	41,290
Parliamentary Secretaries—		
J Cossitt	1	459
B Valcourt	1	317
PRIVY COUNCIL		
Prime Minister—		
Rt Hon B Mulroney	1	16,026
Deputy Prime Minister and President of the Privy Council—		
Hon D F Mazankowski	1	17,674
Leader of the Government in the Senate—		
Hon L Murray	1	11,481
PUBLIC WORKS		
Ministers—		
Hon R LaSalle	1	9,628
Hon S McInnes	1	20,019
Parliamentary Secretaries—		
C Lanthier	1	2,672
R Stewart	1	549
REGIONAL INDUSTRIAL EXPANSION		
Ministers—		
Hon A Bissonnette	1	27,364
Hon M Côté	1	75,802

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
Hon D Mazankowski	1	1,833
Hon J Murta	1	72,643
Hon S Stevens	1	11,110
Hon B Valcourt	1	55,126
Parliamentary Secretaries—		
M Forrestall	1	1,104
M Tardiff	1	245
SCIENCE AND TECHNOLOGY		
Minister—		
Hon F J Oberle	1	17,980
Parliamentary Secretary—		
G Towers	1	3,060
SECRETARY OF STATE		
Ministers—		
Hon B Bouchard	1	35,710
Hon D Crombie	1	14,157
Hon O Jelinek	1	4,718
Parliamentary Secretaries—		
V Della Noce	1	1,621
J Scott	1	2,784
Status of Women—Office of the Co-ordinator		
Minister—		
Hon W McLean	30	14,483
SOLICITOR GENERAL		
Ministers—		
Hon P Beatty	1	19,735
Hon J Kelleher	1	14,550
Parliamentary Secretaries—		
M Cardiff	1	146
G Towers	1	3,291
SUPPLY AND SERVICES		
Ministers—		
Hon S McInnes	1	3,212
Hon M Vezina	1	48,273
Parliamentary Secretary—		
B Bradley	1	960
TRANSPORT		
Ministers—		
Hon J Crosbie	1	28,131
Hon D Mazankowski	1	3,990
Hon A Bissonnette (State)	1	1,500
Parliamentary Secretaries—		
M Forrestall	1	2,922
D Kilgour	1	137
TREASURY BOARD		
Minister—		
Hon R de Cotret	1	32,901
Privatization and Regulatory Affairs		
Minister—		
Hon B McDougall	1	16,222
VETERANS AFFAIRS		
Minister—		
Hon G Hees	1	5,899
Parliamentary Secretary—		
D MacKenzie	1	600

SECTION 12

1986-87
PUBLIC ACCOUNTS

Other Miscellaneous Information

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EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1986-87

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Headquarters	94,756,134	97,317,547	192,073,681	9,445,847	201,519,528
DIPLOMATIC POSTS—					
Algeria	1,683,877	1,592,108	3,275,985	215,311	3,491,296
Argentina	1,140,568	1,056,203	2,196,771	2,095,170	4,291,941
Australia	1,490,648	1,141,984	2,632,632	160,124	2,792,756
Austria	2,757,200	3,471,052	6,228,252	316,569	6,544,821
Bangladesh	1,238,109	1,060,919	2,299,028	133,050	2,432,078
Barbados	1,624,287	1,423,382	3,047,669	228,426	3,276,095
Belgium	3,382,086	5,097,425	8,479,511	1,068,206	9,547,717
Brazil	1,317,442	1,140,788	2,458,230	240,808	2,699,038
Britain	11,393,197	7,549,579	18,942,776	1,882,623	20,825,399
Cameroun	1,386,287	1,673,523	3,059,810	204,979	3,264,789
Chile	1,025,521	886,845	1,912,366	147,194	2,059,560
China, People's Republic of	2,909,787	1,473,699	4,383,486	7,755,701	12,139,187
Colombia	1,359,470	840,041	2,199,511	124,060	2,323,571
Costa Rica	1,380,378	1,122,584	2,502,962	166,356	2,669,318
Cuba	1,315,090	1,220,959	2,536,049	193,860	2,729,909
Czechoslovakia	1,300,223	753,601	2,053,824	188,990	2,242,814
Denmark	1,192,724	601,746	1,794,470	121,976	1,916,446
Ecuador	531,945	536,464	1,068,409	18,967	1,087,376
Egypt, Arab Republic of	2,229,641	1,929,616	4,159,257	1,250,497	5,409,754
Ethiopia	806,462	787,515	1,593,977	149,033	1,743,010
Finland	712,436	316,637	1,029,073	34,380	1,063,453
France	9,321,918	9,600,349	18,922,267	997,907	19,920,174
Gabon	361,529	394,384	755,913	43,438	799,351
Germany	4,971,538	3,401,837	8,373,375	472,027	8,845,402
Ghana	828,432	879,770	1,708,202	155,605	1,863,807
Greece	1,430,284	891,160	2.321,444	124,044	2,445,488
Guatemala	643,258	689,129	1,332,387	100,355	1,432,742
Guyana	864,190	1,263,566	2,127,756	191,781	2,319,537
Haiti	1,457,661	962,265	2,419,926	280,638	2,700,564
Holy See	608,295	428,402	1,036,697	120,373	1,157,070
Hungary	836,569	790,750	1,627,319	134,946	1,762,265
India	4,148,290	3,645,376	7,793,666	761,268	8,554,934
Indonesia	1,876,461	2,388,953	4,265,414	203,701	4,469,115
Iran	230,994	496,253	727,247	3,179	730,426
Iraq	1,123,589	1,012,626	2,136,215	194,370	2,330,585
Ireland	885,355	659,374	1,544,729	86,631	1,631,360
Israel	1,999,572	2,285,504	4,285,076	230,452	4,515,528
Italy	4,073,952	4,092,952	8,166,904	715,413	8,882,317
Ivory Coast	2,072,412	1,970,504	4,042,916	192,520	4,235,436
Jamaica	1,754,142	1,806,635	3,560,777	289,801	3,850,578
Japan	10,758,084	8,456,966	19,215,050	1,391,442	20,606,492
Jordan	787,586	1,057,929	1,845,515	99,529	1,945,044
Kenya	1,835,731	1,547,837	3,383,568	242,135	3,625,703
Korea	1,536,976	3,222,585	4,759,561	234,603	4,994,164
Kuwait	892,211	1,097,488	1,989,699	63,194	2,052,893
Lebanon	57,711	19,578	77,289	11,475	88,764
Malaysia	1,105,779	1,326,875	2,432,654	163,084	2,595,738
Mexico	2,057,066	1,840,725	3,897,791	519,615	4,417,406
Morocco	942,099	522,492	1,464,591	74,040	1,538,631
Netherlands	2,122,677	1,398,767	3,521,444	112,418	3,633,862
New Zealand	696,810	689,508	1,386,318	75,335	1,461,653
Nigeria	1,328,385	968,239	2,296,624	499,493	2,796,117
Norway	1,007,790	870,645	1,878,435	140,526	2,018,961
Pakistan	2,115,791	1,119,606	3,235,397	261,512	3,496,909

EXTERNAL AFFAIRS
Distribution of operating and capital expenditures for 1986-87—*Continued*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Peru	1,411,391	1,258,796	2,670,187	330,766	3,000,953
Philippines	1,789,670	1,727,317	3,516,987	222,646	3,739,633
Poland	1,511,554	1,581,437	3,092,991	286,985	3,379,976
Portugal	975,274	917,282	1,892,556	388,077	2,280,633
Romania	1,101,839	1,486,024	2,587,863	111,477	2,699,340
Saudi Arabia	1,627,245	1,033,811	2,661,056	266,397	2,927,453
Senegal	1,161,213	1,312,379	2,473,592	140,455	2,614,047
Singapore	1,686,240	1,593,259	3,279,499	413,328	3,692,827
South Africa	1,061,121	818,573	1,879,694	106,445	1,986,139
Spain	1,396,547	902,838	2,299,385	328,579	2,627,964
Sri Lanka	856,768	810,866	1,667,634	116,256	1,783,890
Sweden	1,349,702	1,254,833	2,604,535	78,663	2,683,198
Switzerland	1,830,675	1,050,004	2,880,679	145,465	3,026,144
Syria	532,691	2,490,643	3,023,334	451,023	3,474,357
Tanzania	969,760	905,339	1,875,099	324,926	2,200,025
Thailand	2,388,718	2,143,163	4,531,881	305,238	4,837,119
Trinidad and Tobago	1,641,911	1,366,043	3,007,954	244,511	3,252,465
Tunisia	907,634	662,583	1,570,217	75,102	1,645,319
Turkey	874,175	914,347	1,788,522	172,471	1,960,993
Union of Soviet Socialist Republics	2,798,921	1,910,930	4,709,851	537,249	5,247,100
United States of America	9,014,875	7,505,682	16,520,557	21,564,080	38,084,637
Venezuela	1,150,761	870,055	2,020,816	94,260	2,115,076
Yugoslavia	1,939,896	1,725,501	3,665,397	296,067	3,961,464
Zaire	1,166,273	853,477	2,019,750	1,386,695	3,406,445
Zambia	716,090	526,766	1,242,856	206,713	1,449,569
Zimbabwe	979,206	732,692	1,711,898	117,101	1,828,999
CONSULAR POSTS—					
Atlanta, USA	1,430,374	1,382,516	2,812,890	298,068	3,110,958
Boston, USA	1,927,049	1,915,840	3,842,889	147,060	3,989,949
Buffalo, USA	1,152,781	636,679	1,789,460	188,131	1,977,591
Chicago, USA	1,920,963	1,846,217	3,767,180	159,737	3,926,917
Cleveland, USA	1,332,317	904,909	2,237,226	89,355	2,326,581
Dallas, USA	1,517,906	1,311,132	2,829,038	122,673	2,951,711
Dayton, USA	55,268	312	55,580		55,580
Detroit, USA	1,558,835	1,344,932	2,903,767	339,780	3,243,547
Dusseldorf, Germany	716,319	609,539	1,325,858	10,601	1,336,459
Glasgow, UK		16,170	16,170		16,170
Hamburg, Germany	811,107	642,274	1,453,381	13,334	1,466,715
Houston, USA	56,415	1,472	57,887		57,887
Los Angeles, USA	2,206,714	2,768,529	4,975,243	617,269	5,592,512
Lyon, France		37,476	37,476		37,476
Marseille, France	881,985	501,836	1,383,821	110,457	1,494,278
Melbourne, Australia	595,820	565,429	1,161,249	29,221	1,190,470
Milan, Italy	1,186,791	1,049,782	2,236,573	34,842	2,271,415
Minneapolis, USA	1,088,531	1,255,418	2,343,949	403,215	2,747,164
Munich, Germany	560,048	969,066	1,529,114	3,648	1,532,762
New York, USA	4,194,830	5,878,050	10,072,880	194,208	10,267,088
Osaka, Japan		21,943	21,943	13,670	35,613
Philadelphia, USA	982,654	1,276,263	2,258,917	33,328	2,292,245
San Francisco, USA	1,588,738	1,420,331	3,009,069	170,664	3,179,733
Sao Paulo, Brazil	728,544	667,185	1,395,729	76,084	1,471,813
Seattle, USA	1,661,579	869,027	2,530,606	123,930	2,654,536
Shanghai, People's Republic of China	138,746	174,850	313,596	87,365	400,961
Strasbourg, France	151,270	27,404	178,674		178,674
Sydney, Australia	1,050,995	1,175,347	2,226,342	129,827	2,356,169
West Berlin, Germany	361,096	302,396	663,492	19,132	682,624
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	1,982,285	919,625	2,901,910	91,010	2,992,920

EXTERNAL AFFAIRS

Distribution of operating and capital expenditures for 1986-87—*Concluded*

	Operating expenditures				
	Personnel costs	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Organization for Economic Co-operation and Development, Paris	947,263	425,774	1,373,037	33,221	1,406,258
Permanent Delegation of Canada to United Nations Educational, Scientific and Cultural Organization	275,659	233,666	509,325	17,922	527,247
Permanent Mission of Canada to the Conference on Disarmament	205,066	220,236	425,302	29	425,331
Permanent Mission of Canada to the European Communities, Brussels	1,405,509	502,103	1,907,612	28,006	1,935,618
Permanent Mission of Canada to the International Organizations, Vienna	292,796	238,019	530,815	148,899	679,714
Permanent Mission of Canada to the Organization of American States, Washington	271,919	209,454	481,373	3,302	484,675
Permanent Mission of Canada to United Nations, Geneva	2,793,396	2,530,485	5,323,881	202,519	5,526,400
Permanent Mission of Canada to United Nations, New York	2,050,171	2,688,735	4,738,906	88,953	4,827,859
OTHER POSTS—					
Abu Dhadi, United Arab Emirates	534,622	708,769	1,243,391	911	1,244,302
Bamako, Mali	325,059	416,307	741,366	39,346	780,712
Bombay, India	6,342	1,274	7,616		7,616
Conakry, Guinea	373,505	541,841	915,346	61,003	976,349
Frankfurt, Germany	347,611	476,949	824,560	4,863	829,423
Kigali, Rwanda	352,563	518,399	870,962	58,243	929,205
Niamey, Niger	402,872	462,213	865,085	72,445	937,530
Perth, Australia	256,183	206,505	462,688	3,557	466,245
Rangoon, Burma	8,223	40,223	48,446	1,152	49,598
Victoria, Hong Kong	3,632,967	4,641,243	8,274,210	689,303	8,963,513
Total	292,828,485	278,702,030	571,530,515	69,000,235	640,530,750

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
ACCT Conférence générale extraordinaire	14,898
Biological and Toxic Weapons Convention	22,173
Commonwealth Heads of Government Meeting on South Africa	67,240
Commonwealth Senior Officials meeting	3,802
Conférence des ministres de la Jeunesse et des sports	50,573
Conférence des ministres de l'Éducation	41,029
Conférence internationale de l'Éducation	58,165
Conference of High Level Experts on Education	9,313
Conference on Security and Cooperation (CSCE) Human Contacts Experts meeting	11,889
Conference on Security and Cooperation in Europe (CSCE) Follow-up meeting	43,563
Conseil d'administration de l'Agence de coopération culturelle et technique	10,187
Economic Summit	479,724
North Atlantic Treaty Organization (NATO)—Ministerial	32,051
North Atlantic Treaty Organization (NATO)—Nuclear Planning Group	3,521
Organization for Economic Cooperation and Development—OECD Ministerial	57,676
Quadrilateral Trade Ministers' meeting	23,806
Southern African Development Coordination Conference	34,079
Trade Ministers' meeting	14,175
United Nations Commission on Human Rights	42,816
United Nations General Assembly	617,388
United Nations Special Session on Africa	31,158
Miscellaneous conferences and meetings	3,204
Total	1,672,430

EXTERNAL AFFAIRS
Travel expenses for Canadian representation at international conferences and meetings

ACCT Conférence générale extraordinaire—$13,017
- Member of the House of Commons
  - Landry Hon M.
- Canadian International Development Agency
  - Lévesque M.
- External Affairs
  - Bouchard L, Hubert J-P, Theauvette C.
- Provincial Governments
  - Carrier J-P, Duhaime C, Giguère P-A, Leduc R, Martin N, Ouellet J-P, Ouellet R, Rémillard G, Ricard D, Rioux F, Roy J-L.

Biological and Toxic Weapons Convention—$21,135
- External Affairs
  - Després A A, McKinnon P M, Mundell I.
- Health and Welfare Canada
  - Kennedy M E.
- National Defence
  - White L.

Commonwealth Heads of Government Meeting on South Africa—$54,447
- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B.
- External Affairs
  - Bergsbusch E J, Norton R, Taylor J H, White J.
- Prime Minister's Office/Privy Council Office
  - Boucher L, Clark A, Doucet J A, Fox W, Gratton M, Lortie M, Morden R, Murray S, Pristanski W.

Commonwealth Senior Officials meeting—$3,802
- External Affairs
  - Beattie W F S, Sullivan A W, Vincent A J.
- Privy Council Office
  - Morden J R, Tellier P M.

Conférence des ministres de la Jeunesse et des sports—$50,169
- Member of the Senate
  - Asselin Hon M.
- Canadian International Development Agency
  - Lévesque M.
- External Affairs
  - Paquet G.
- Provincial Governments
  - Beland L, Bernier P, Bouchard G, Dufresne C, Lamoureux P, Leduc R, Ouellette R, Thorsen J, Turgeon C, Vallerand A.
- Others
  - Baillargeon C, Decarie C, Routhier H.

Conférence des ministres de l'Éducation—$33,646
- External Affairs
  - Dussault B, Morantz A, Paquet G, St-Pierre C.
- Provincial Governments
  - Bernard Y, Bérubé M, Gilles N, Haeberle R, Leduc R, Olivier J-P, Parent M, Pinet A, Roy G.

Conférence internationale de l'Éducation—$45,869
- External Affairs
  - de Chantal R.
- Secretary of State
  - Lemoine H.
- Provincial Governments
  - Buller E, Douglas J T, Fisher H K, Hearn L, Hogue M, Lapous A, Lucier P, Martin N, Robertson H J.

Conference of High Level Experts on Education—$8,834
- Provincial Governments
  - Benjamin C, Bosetti R.

Conference on Security and Cooperation (CSCE) Human Contacts Experts meeting—$11,889
- Members of the House of Commons
  - King F, McDonald L.
- External Affairs
  - Bauer W E, Beattie S, Duval M, McKay D, Tovee C.

Conference on Security and Cooperation in Europe (CSCE) Follow-up meeting—$43,563
- House of Commons
  - Clark Rt Hon J, Jewett P, Johnston D, King F, Speyer C.
- External Affairs
  - Chambers W, Desrochers J, Griffith F, Johnston V, Mason P, Mathys F, Sullivan A.

Conseil d'administration de l'Agence de coopération culturelle et technique—$10,187
- Canadian International Development Agency
  - Lévesque M.
- External Affairs
  - Hubert J-P.
- Provincial Governments
  - Duhaime C, Leduc M R, Ouellet R, Rémillard G, Ricard D, Rioux F, Roy J-L.

Economic Summit—$364,468
- Members of the House of Commons
  - Clark Rt Hon J, Mulroney Rt Hon B, Wilson Hon M.
- External Affairs
  - Bjarnason H J, Brady S, Burney D, Chambers C B, Comeau C, Durnan N, Erlich B, Grauer R, Lehouillier R, McCloskey J, Morden J R, Ostry S, Redmond R G, Schaefer P, Sullivan A W, Treleaven J, Wright D S.
- Prime Minister's Office/Privy Council Office
  - Bertschi C, Boucher L, Brownlee B, Chant B, Charron A, Charron F, Clerk A, Dion E, Doucet J A, Faubert M, Fortier J, Fowler R, Fox W, Godbout G, Gratton M, Groulx P, Khan A, Leboeuf N, Locatelli S, Lortie M, McMillan C, Norquay G, Pristanski B, Richardson L, Robillard L.
- Finance
  - Coleman J C, Drabble B J, Hartt S.
- Other
  - Burn P, Gagnon H, Gosselin L, Martell W, Rémillard R, Rysen R J, Wawryk W.

North Atlantic Treaty Organization (NATO)—Ministerial —$25,449
- Member of the House of Commons
  - Clark Rt Hon J.

EXTERNAL AFFAIRS
Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

External Affairs
Chambers W, Desrochers J, Johnstone V, Mason P, Mathys F, Peel D, Sullivan A.
National Defence
Doupe G.

North Atlantic Treaty Organization (NATO)—Nuclear Planning Group—$3,521
Member of the House of Commons
Beatty Hon P.
External Affairs
Karsgaard D, Smith G.
National Defence
Atkins G M, Badali S, Carpenter F S, Fowler R, Lefebvre L, Lessard E G, Lindsey G R, Liston T, Manson P, Pigeon M A, Rivet J.

Organization for Economic Cooperation and Development—OECD Ministerial—$40,407
Members of the House of Commons
Clark Rt Hon J, Kelleher Hon J, Wilson Hon M.
External Affairs
Bailey M, Brady S, Elder D C, Fortin Y, Kneale J, McIlroy J, Morden J R, Ostry S, Weekes J, White J.
Finance
Hartt S H, Shannon G, McCutchan D.

Quadrilateral Trade Ministers' meeting—$23,117
Member of the House of Commons
Carney Hon P.
External Affairs
Beesley H A, Gifford M, Lee D, Ménard M, Ostry S, Shannon G E, Thomas C, Triantafilipoulos E, Weekes J M.

Southern African Development Coordination Conference—$33,136
Members of the House of Commons
McLean Hon W, Weiner Hon G.
External Affairs
Weynerowski W.
Other
Beardsley K.

Trade Ministers' meeting—$14,175
House of Commons
Carney Hon P.
External Affairs
Boucher C, Johnstone V, Lee D, Ostry S, Thomas C, Weekes J, Witters J.

United Nations Commission on Human Rights—$37,284
Members of the House of commons
Collins M, de Corneille R, Stackhouse R.
External Affairs
Cleary M, Hammond T, Hynes R, Lafortune H.
Canadian Human Rights Commissioner
Fairweather G.
Secretary of State
Page E.
Provincial Governments
Kinsella N, Lafleur P.

United Nations General Assembly—$551,040
Members of the House of Commons
Almand W, Attewell W, Cassidy M, Clark Rt Hon J, Clifford T, Cochrane D, Collins M, Crosby H, Dantzer V, Daubney D, Dorin M, Gormley J, Jewett P, Laurence A, Layton R, MacLellan R, MacLean W, Nowlan P, Stackhouse R, Landry Hon M.
Members of the Senate
Cogger Hon M, Fairbairn Hon J.
External Affairs
Ausman J, Bezeredi A, Braid M, Britten P, Butler E R, Chambers W, Cleary M, Fauteux P, Hadwen J, Johnstone B V, Kirsch P, Kozicz G, Larkin J, LeBlanc J, Lema M, Livermore J D, Loranger J, Mathys F, Miller B, Niemann L, Perrauly M, Picard L, Pillarella F, Robertson A W, Roche D, Sheehan T B, Sullivan A, Taylor J.
Department of National Defence
O'Brien W.
Special Observers and Advisors
Conley M, Haire M, Halstead J, McRae D, Reford R, Robichaud S, Williams S.

United Nations Special Session on Africa—$26,388
Members of the House of Commons
Desjardins G, Hudon J G, Manly J, Vézina Hon M.
Canadian International Development Agency
Catley-Carlson M, Fowler M, McMaster C, Murray R, Voyer C.
External Affairs
Brault M, Cloutier J, Demers C, Hobson T, Letendre R.
Finance
Fiori P.
Provincial Government
Langlois R.
Other
Dagenais C, Lacoste R, Plewes B.

LABOUR
Compensation payments and administration expenses

Details	Compensation payments	Administration expenses	Total payments
	$	$	$
Newfoundland	435,488	69,129	504,617
Prince Edward Island	223,374	36,904	260,278
Nova Scotia—Federal	2,063,365	330,828	2,394,193
Nova Scotia—Cape Breton Development Corporation (CBDC)	8,300,937	692,493	8,993,430
Nova Scotia—CBDC (Section 9a)	3,772,535	165,923	3,938,458
Nova Scotia—Old silicosis	730,513	27,680	758,193
New Brunswick	763,528	129,280	892,808
Quebec	9,325,138	1,286,138	10,611,276
Ontario	13,087,628	2,959,589	16,047,217
Manitoba	1,310,019	325,776	1,635,795
Saskatchewan	1,871,586	298,629	2,170,215
Alberta	3,682,678	959,346	4,642,024
British Columbia	2,473,429	819,542	3,292,971
Payments respecting locally engaged employees outside Canada	19,994		19,994
Supplementary compensation to certain widows and dependent children of seamen	8,445		8,445
Compensation to Quebec casual employees TB 1979-29	40,776		40,776
Reimbursements made to Workers' Compensation Board (WCB) for overpayments of compensation	112		112
Excess monies paid to claimants (subrogation cases)	365,142		365,142
Salary recovered and returned to other Government departments (subrogation cases)	326,029		326,029
Legal, medical, professional expenses (subrogation cases)	64,580		64,580
Penitentiary inmates compensation	53,238		53,238
	48,918,534	8,101,257	57,019,791
Less: recoveries			
Administration expenses recovered from Crown agencies		1,435,742	1,435,742
Claim costs recovered from Crown agencies	18,912,733		18,912,733
Recoveries from responsible third parties (subrogation)	982,989		982,989
Overpayments of compensation recovered from claimants	1,096		1,096
Penitentiary inmates compensation recovered	52,804		52,804
	19,949,622	1,435,742	21,385,364
Net expenditures	28,968,912(1)	6,665,515(2)	35,634,427

(1) Includes the net payments of compensation respecting:
(a) Government employees (Government Employees Compensation Act);
(b) merchant seamen (Merchant Seamen Compensation Act); and
(c) employees of mines who contracted silicosis prior to acquisition of mines by CBDC.

(2) Represents the federal Government's net share of administration expenses of provincial boards.
The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

NATIONAL REVENUE
Customs and Excise
Statement of relief of custom duties

Note: this statement provides details of relief of custom duties of $1,000 or over as required pursuant to Section 51 of the Duties Relief Act.

	$
Section 11 of the Duties Relief Act (DRA) provides that the Minister of the Department of National Revenue may establish a list of machinery and equipment classified under tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 which are not available from Canadian production and on which no custom duties are payable. The Minister of the Department of National Revenue established a list of machinery and equipment effective October 30, 1986, and the following amount of duty was not paid on such goods from the effective date to March 31, 1987, inclusive	9,407,647

Section 13 of the Duties Relief Act (DRA) provides that the Minister of the Department of National Revenue may remit in respect to machinery and equipment classified under tariff items 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 and 42701-3 and which are not available from production in Canada. Remissions of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted by the Minister of the Department of National Revenue under authority of Section 13, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of October 30, 1986 to March 31, 1987 inclusive:

	$
DRA 1986-0036, November 10, 1986	1,918,467
DRA 1986-0037, November 10, 1986	1,050,607
DRA 1986-0038, November 14, 1986	1,065,501
DRA 1986-0039, November 24, 1986	1,100,894
DRA 1986-0040, December 1, 1986	415,382
DRA 1986-0041, December 15, 1986	694,022
DRA 1986-0042, December 15, 1986	1,393,878
DRA 1986-0043, December 22, 1986	2,084,293
DRA 1986-0044, January 9, 1987	338,559
DRA 1987-0001, January 16, 1987	323,560
DRA 1987-0002, January 26, 1987	194,854
DRA 1987-0003, February 13, 1987	1,025,651
DRA 1987-0004, February 25, 1987	199,860
DRA 1987-0005, March 6, 1987	82,087
	11,887,615
Total	21,295,262

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount
		$
Bertrand G	Minister of National Health and Welfare November 1, 1984 to October 14, 1986 and Minister of Consumer and Corporate Affairs October 15, 1986 to October 14, 1987	9,450
Binns P	Minister of Fisheries and Oceans October 15, 1986 to October 14, 1987	4,396
Blais P	Minister of Agriculture November 1, 1984 to October 14, 1986 and Deputy Prime Minister and President of the Privy Council October 15, 1986 to October 14, 1987	9,450
Bradley B	Minister of Supply and Services November 1, 1984 to October 14, 1986 and Minister of National Defence October 15, 1986 to October 14, 1987	9,450
Browes P	Minister of the Environment October 15, 1986 to October 14, 1987	4,396
Cardiff M	Solicitor General of Canada October 15, 1986 to October 14, 1987	4,396
Champagne M	Minister of Agriculture October 15, 1986 to October 14, 1987	4,396
Clinch R	Minister for External Relations October 15, 1986 to October 14, 1987	4,396
Cook C	Secretary of State for External Affairs November 25, 1985 to October 14, 1986 and President of the Treasury Board October 15, 1986 to October 14, 1987	9,450
Cossitt J	Minister of National Revenue October 15, 1986 to October 14, 1987	4,396
Della Noce V	Minister of State (Fitness and Amateur Sport) and Minister of State Multiculturalism April 22, 1986, to October 14, 1986 and Secretary of State and Minister Responsible for Multiculturalism October 15, 1986 to October 14, 1987	8,902
Dick P	President of the Treasury Board November 25, 1985 to October 14, 1986	2,350
Domm B	Minister of Consumer and Corporate Affairs November 1, 1984 to October 14, 1986	5,054
Edwards J	Minister of Communications November 25, 1985 to October 14, 1986	5,054
Forrestall J M	Minister of Transport November 1, 1984 to October 14, 1986 and Minister of Regional Industrial Expansion October 15, 1986 to October 14, 1987	9,450
Fretz G	Minister of State (Mines) November 25, 1985 to October 14, 1986	5,054
Gass M	Minister of Fisheries and Oceans November 1, 1984 to October 14, 1986	5,054
Gerin F	Minister of Justice and Attorney General of Canada October 15, 1986 to October 14, 1987	4,396
Greenaway L	Minister of State (Forestry and Mines) October 15, 1986 to October 14, 1987	4,396
Gurbin GM	Minister of the Environment November 1, 1984 to October 14, 1986 and Minister of Employment and Immigration October 15, 1986 to October 14, 1987	9,450
Gustafson L	Prime Minister November 1, 1984 to October 14, 1987	9,450
Hudon J-G	Minister for External Relations November 25, 1985 to October 14, 1986 and Secretary of State for External Affairs October 15, 1986 to October 14, 1987	9,450
Kilgour D	Minister of Indian Affairs and Northern Development November 25, 1985 to October 14, 1986 and Minister of Transport October 15, 1986 to April 7, 1987	9,450
Landry M	Minister for International Trade November 25, 1985 to October 14, 1986	2,350
Lanthier C	Minister of State for Science and Technology November 25, 1985 to October 14, 1986 and Minister of Public Works October 15, 1986 to October 16, 1987	9,450
Lewis D	President of the Privy Council November 25, 1985 to October 14, 1987 and Deputy Prime Minister October 15, 1986 to October 14, 1987	9,450
Mailly C	Minister of Communications October 15, 1986 to October 14, 1987	4,396
McDermid J	Minister of Energy, Mines and Resources November 1, 1984 to October 14, 1986 and Minister for International Trade October 15, 1986 to October 14, 1987	9,450
McKenzie D	Minister of Veterans Affairs November 1, 1984 to October 14, 1987	9,450
Price J	Minister of Labour November 1, 1984 to October 14, 1987	9,450
Schellenberger S	Minister of Indian Affairs and Northern Development October 15, 1986 to October 14, 1987	4,396
Scott G	Secretary of State of Canada November 25, 1985 to October 14, 1986	5,054
Shields J	Minister of Energy, Mines and Resources October 15, 1986 to October 14, 1987	4,396
Speyer C	Minister of Justice and Attorney General of Canada November 1, 1984 to October 14, 1986	5,054
Stewart R	Minister of Public Works November 1, 1984 to October 14, 1986 and Minister of Supply and Services October 15, 1986 to October 14, 1987	9,450

PARLIAMENT
House of Commons
Salaries of parliamentary secretaries to ministers—*Concluded*

Names	Parliamentary secretary to	Amount
		$
Tardif MB	Minister of Regional Industrial Expansion November 1, 1984 to October 14, 1986 and Minister of National Health and Welfare October 15, 1986 to October 14, 1987	9,450
Towers G	Solicitor General November 1, 1984 to October 14, 1986 and Minister of State for Science and Technology October 15, 1986 to October 14, 1987	9,450
Valcourt B	Minister of National Revenue November 25, 1985 to October 14, 1986	2,350
Vincent PH	Minister of Finance November 25, 1985 to October 14, 1987	9,450
Weiner G	Minister of Employment and Immigration November 25, 1985 to October 14, 1986	2,350
Wenman G	Minister of National Defence November 1, 1984 to October 14, 1986	5,054
		272,136

The Senate
Statement of indemnities, allowances and travel expenses paid in 1986-87

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Adams W	55,425	9,050	29,733	94,208
Anderson M	55,425	9,050	9,615	74,090
Argue H	55,425	9,050	33,210	97,685
Asselin M	55,425	9,050	15,747	80,222
Atkins NK	42,053	6,800	10,477	59,330
Austin J	55,425	9,050	52,694	117,169
Balfour J	55,425	9,050	25,600	90,075
Barootes EW	55,425	9,050	30,885	95,360
Barrow AI	54,825	8,450	11,654	74,929
Bazin J	14,802	2,372	3,048	20,222
Bélisle R	55,425	9,050	12,215	76,690
Bell AEH	55,425	9,050	8,778	73,253
Bielish M	55,425	9,050	13,857	78,332
Bonnell L	55,425	9,050	19,499	83,974
Bosa P	55,425	9,050	8,833	73,308
Buckwold S L	54,825	8,470	19,853	83,148
Cameron D	55,425	9,050		64,475
Charbonneau G	55,425	9,050		64,475
Allowance as Speaker of the Senate	27,250			27,250
Cochrane E	21,084	3,400	16,142	40,626
Cogger M B	50,935	8,275	11,743	70,953
Cools A	55,425	9,050	23,816	88,291
Corbin E	55,425	9,050	14,958	79,433
Cottreau E	55,425	9,050	13,959	78,434
Croll D A	55,425	9,050	10,730	75,205
Davey K	55,425	9,050	9,285	73,760
David P P	55,425	9,050	2,895	67,370
De Bané P	55,425	9,050	5,333	69,808
Denis A	55,425	9,050	4,787	69,262
Doody C W	55,425	9,050	19,703	84,178
Allowance as Deputy-Leader of the Government	13,175			13,175
Doyle R J	55,425	9,050	6,152	70,627
Everett D D	54,225	7,850	16,643	78,718
Fairbairn J	55,425	9,050	33,318	97,793
Flynn J	55,425	9,050	8,966	73,441
Frith R	55,425	9,050	15,194	79,669
Allowance as Deputy-Leader of the Opposition	8,425			8,425
Gigantès P D	55,425	9,050	22,086	86,561
Giguère L De G	39,604	6,052	3,885	49,541
Godfrey J M	55,065	8,690	20,023	83,778
Grafstein J S	55,425	9,050	10,560	75,035
Graham B A	55,425	9,050	47,381	111,856
Guay J-P	55,425	9,050	25,953	90,428
Haidasz S	55,425	9,050	14,504	78,979
Hastings E	55,425	9,050	34,120	98,595
Hays D P	55,425	9,050	31,520	95,995
Hébert J	55,425	9,050	11,862	76,337
Hicks H D	55,425	9,050	23,782	88,257
Inman F E	9,350	1,500		10,850
Kelly W M	55,425	9,050	19,628	84,103
Kenny C	55,425	9,050	17,292	81,767
Kirby M	55,425	9,050	17,435	81,910
Kolber L	55,425	9,050	2,000	66,475
Lafond P C	55,425	9,050		64,475
Lang D A	54,075	7,760	5,533	67,368
Langlois L	55,425	9,050	3,098	67,573
Lapointe R	41,384	6,799	1,952	50,135
Lawson E M	55,005	8,630	14,378	78,013
Leblanc F	55,425	9,050	6,662	71,137
LeBlanc R	55,425	9,050	10,191	74,666
Lefebvre T	55,425	9,050	3,081	67,556
LeMoyne J	55,425	9,050	1,312	65,787
Lewis P D	55,065	8,690	19,831	83,586
Lucier P	55,425	9,050	25,958	90,433
MacDonald F	55,425	9,050	16,936	81,411
MacDonald J M	55,425	9,050	9,849	74,324
MacEachen A J	55,425	9,050	14,926	79,401
Allowance as Leader of the Opposition	21,100			21,100
Macquarrie H	55,425	9,050	9,744	74,219
Marchand L	55,425	9,050	34,564	99,039
Marsden L	55,425	9,050	13,813	78,288
Marshall J	55,425	9,050	16,542	81,017

PARLIAMENT

The Senate

Statement of indemnities, allowances and travel expenses paid in 1986-87—*Continued*

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
McElman C	55,425	9,050	10,033	74,508
McGrand F A	55,425	9,050		64,475
Molgat G L	55,425	9,050	24,062	88,537
Molson H de M	54,585	8,210	1,955	64,750
Muir R	55,425	9,050	10,756	75,231
Murray L	55,425	9,050	5,810	70,285
Neiman J	55,425	9,050	11,393	75,868
Nurgitz N	55,425	9,050	30,310	94,785
Olson H A	55,425	9,050	28,468	92,943
Perrault R J	55,425	9,050	34,394	98,869
Petten W J	55,425	9,050	24,262	88,737
Allowance as Opposition Whip	4,425			4,425
Phillips O H	55,425	9,050	21,038	85,513
Allowance as Government Whip	6,725			6,725
Pitfield P M	55,425	9,050	191	64,666
Riel M	55,125	8,750	6,551	70,426
Rizzuto P	55,425	9,050	4,081	68,556
Robertson B M	55,425	9,050	30,717	95,192
Robichaud L J	55,425	9,050	13,683	78,158
Roblin D	55,425	9,050	12,113	76,588
Rossitter E	21,084	3,400	6,061	30,545
Rousseau Y	55,425	9,050	3,832	68,307
Rowe F W	55,425	9,050	22,364	86,839
Sherwood C B	55,425	9,050	9,405	73,880
Simard J-M	55,425	9,050	11,640	76,115
Sinclair I	55,425	9,050	11,330	75,805
Sparrow H O	55,425	9,050	21,418	85,893
Spivak M	21,084	3,400	12,397	36,881
Stanbury R J	54,945	8,570	12,328	75,843
Steuart D G	55,425	9,050	14,929	79,404
Stewart J B	55,425	9,050	16,354	80,829
Stollery P	55,425	9,050	6,794	71,269
Thériault L N	55,425	9,050	31,621	96,096
Thompson A	55,425	9,050		64,475
Tremblay A	55,425	9,050	12,640	77,115
Turner C	55,425	9,050	7,685	72,160
Van Roggen G	55,425	9,050	34,752	99,227
Walker D	55,425	9,050	6,069	70,544
Watt C	55,425	9,050	24,999	89,474
Wood D	55,425	9,050	7,592	72,067
Estate of the late Yuzyk P	18,700	2,472	1,949	23,121
	5,730,895	915,890	1,575,699	8,222,484

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1986-87

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	55,425	18,800	11,697	85,922
Althouse V	55,425	18,800	36,843	111,068
Allowance as Chief Other Party Whip	2,922			2,922
Andre Hon H	55,425	18,800	16,308	90,533
Angus I	55,425	18,800	32,086	106,311
Attewell W	55,425	18,800	16,522	90,747
Axworthy Hon L	55,425	18,800	35,722	109,947
Baker G	55,425	23,125	37,255	115,805
Beatty Hon P	55,425	18,800	5,260	79,485
Belsher R	55,425	18,800	49,223	123,448
Benjamin L	55,425	18,800	40,603	114,828
Berger D	55,425	18,800	9,546	83,771
Bernier G	55,425	18,800	29,089	103,314
Allowance as Deputy Government Whip	3,123			3,123
Bertrand G	55,425	18,800	10,197	84,422
Binns P	55,425	18,800	31,603	105,828
Bissonnette L'Hon A	55,425	18,800	9,717	83,942
Blackburn D	55,425	18,800	19,702	93,927
Blackburn J-P	55,425	18,800	27,241	101,466
Blaikie B	55,425	18,800	38,686	112,911
Blais P	55,425	18,800	29,990	104,215
Blais-Grenier L'Hon S	55,425	18,800	7,779	82,004
Blenkarn D	55,425	18,800	21,696	95,921
Blouin A	55,425	18,800	20,760	94,985
Bosley Hon J W	55,425	18,800	13,496	87,721
Allowance as Speaker of the House of Commons	21,400			21,400
Bouchard L'Hon B	55,425	18,800	16,477	90,702
Boudria D	55,425	18,800	21,246	95,471
Bourgault L	55,425	18,800	13,408	87,633
Boyer P	55,425	18,800	22,534	96,759
Bradley B	55,425	18,800	24,871	99,096
Brightwell A H H	55,425	18,800	22,986	97,211
Brisco B	55,425	18,800	59,649	133,874
Broadbent Hon E	55,425	18,800	6,551	80,776
Allowance as Other Party Leader	25,950			25,950
Browes P	55,425	18,800	27,424	101,649
Caccia Hon C L	55,425	18,800	20,103	94,328
Cadieux P H	55,425	18,800	4,298	78,523
Caldwell J	55,425	18,800	23,307	97,532
Cardiff M	55,425	18,800	25,261	99,486
Carney Hon P	55,425	18,800	6,958	81,183
Cassidy M	55,425	18,800	7,977	82,202
Champagne L'Hon A	55,425	18,800	11,631	85,856
Allowance as Assistant Deputy Chairman of Committees of the Whole House	4,750			4,750
Champagne M	55,425	18,800	17,180	91,405
Charest J J	55,425	18,800	9,134	83,359

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1986-87—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allowance as Assistant Deputy Chairman of Committees of the Whole House	2,350			2,350
Chartrand G	55,425	18,800	9,901	84,126
Chrétien L'Hon J			548	548
Clark Rt Hon J	55,425	23,125	13,590	92,140
Clark L	55,425	18,800	41,137	115,362
Clifford T	55,425	18,800	28,644	102,869
Clinch R	55,425	18,800	35,906	110,131
Coates Hon R C	55,425	18,800	39,934	114,159
Cochrane D H	55,425	18,800	23,324	97,549
Collins M	55,425	18,800	60,214	134,439
Comeau G	55,425	18,800	36,531	110,756
Cook C	55,425	18,800	65,545	139,770
Cooper A	55,425	23,125	35,561	114,111
Copps S	55,425	18,800	21,025	95,250
Corbett R	55,425	18,800	23,901	98,126
Corriveau L			866	866
Cossitt J	55,425	18,800	7,471	81,696
Côté C	55,425	18,800	42,163	116,388
Côté L'Hon M	55,425	18,800	4,549	78,774
Crofton P	55,425	18,800	32,393	106,618
Crombie Hon D	55,425	18,800	3,313	77,538
Crosbie Hon J C	55,425	18,800	10,513	84,738
Crosby H	55,425	18,800	33,623	107,848
Crouse L R	55,425	18,800	14,370	88,595
Danis M	55,425	18,800	13,851	88,076
Allowance as Deputy Speaker and Chairman of Committees of the Whole House	22,625			22,625
Dantzer V	55,425	18,800	46,272	120,497
Darling S	55,425	18,800	10,251	84,476
Daubney D	55,425	18,800	7,335	81,560
Deans I	23,375	7,792	7,218	38,385
Allowance as Other Party House Leader	3,750			3,750
de Corneille R	55,425	18,800	15,169	89,394
De Cotret L'Hon R	55,425	18,800	6,628	80,853
de Jong S	55,425	18,800	51,034	125,259
Della Noce V	55,425	18,800	8,170	82,395
Desjardins G	55,425	18,800	36,219	110,444
Desrosiers E	55,425	18,800	12,960	87,185
Dick P	55,425	18,800	13,718	87,943
Dingwall D	55,425	18,800	32,479	106,704
Domm B	55,425	18,800	23,039	97,264
Dorin M	55,425	18,800	47,105	121,330
Duguay L	55,425	18,800	27,719	101,944
Duplessis S	55,425	18,800	18,438	92,663
Edwards J	55,425	18,800	60,310	134,535
Ellis J R	55,425	18,800	13,720	87,945
Elzinga P	2,493	831	2,596	5,920
Epp E	55,425	23,125	32,297	110,847
Epp Hon J	55,425	18,800	13,828	88,053
Fennell S	55,425	18,800	21,275	95,500
Allowance as Chief Government Whip	11,750			11,750
Ferland M	55,425	18,800	18,684	92,909
Finestone S	55,425	18,800	14,291	88,516
Fontaine G	55,425	18,800	28,626	102,851
Forrestall J M	55,425	18,800	38,857	113,082
Foster M	55,425	18,800	39,912	114,137
Fraleigh S	55,425	18,800	23,335	97,560
Fraser Hon J A	55,425	18,800	33,236	107,461
Allowance as Speaker of the House of Commons	21,650			21,650
Fretz G	55,425	18,800	27,913	102,138
Friesen B	55,425	18,800	46,388	120,613
Frith Hon D C	55,425	18,800	23,861	98,086
Fulton J	55,425	23,125	44,294	122,844
Gagliano A	55,425	18,800	17,863	92,088
Gagnon P	55,425	18,800	36,103	110,328
Garneau R	55,425	18,800	5,998	80,223
Gass M	55,425	18,800	27,230	101,455
Gauthier J-R	55,425	18,800	4,805	79,030
Allowance as Chief Opposition Whip	11,750			11,750
Gérin F	55,425	18,800	29,012	103,237
Gervais A	55,425	18,800	38,861	113,086
Girard A	55,425	18,800	28,367	102,592
Gormley J	55,425	23,125	40,040	118,590
Gottselig B	55,425	18,800	35,103	109,328
Graham S	55,425	18,800	48,770	122,995
Gravel M	55,425	18,800	3,731	77,956
Gray D L	55,425	18,800	28,078	102,303
Gray Hon H	55,425	18,800	19,660	93,885
Allowance as Opposition House Leader	21,100			21,100
Greenaway L	55,425	23,125	46,109	124,659
Grisé R	55,425	18,800	17,230	91,455
Grondin G	28,431	9,554	7,134	45,119
Guilbault J	55,425	18,800	6,370	80,595
Guilbault J-G	55,425	18,800	17,658	91,883
Gurbin G M	55,425	18,800	19,433	93,658
Gustafson L	55,425	18,800	42,519	116,744
Halliday B	55,425	18,800	15,825	90,050
Hamelin C	55,425	18,800	39,834	114,059
Hamilton Hon A	55,425	18,800	17,547	91,772
Hardey E	55,425	18,800	21,212	95,437
Harvey A	55,425	18,800	26,988	101,213
Hawkes J	55,425	18,800	36,176	110,401
Heap D	55,425	18,800	23,610	97,835
Hees Hon G	55,425	18,800	1,249	75,474
Henderson G	55,425	18,800	20,541	94,766
Hicks B	55,425	18,800	38,181	112,406
Hnatyshyn Hon R	55,425	18,800	14,428	88,653
Hockin T	55,425	18,800	24,174	98,399
Holtmann F	55,425	18,800	56,396	130,621
Hopkins L	55,425	18,800	15,546	89,771
Horner B	55,425	18,800	16,925	91,150
Hovdebo S J	55,425	18,800	37,927	112,152
Howie Hon J R	55,425	18,800	35,735	109,960
Hudon J-G	55,425	18,800	13,063	87,288
Isabelle G	55,425	18,800	1,080	75,305
Jacques C	55,425	18,800	17,223	91,448
James K	55,425	18,800	27,261	101,486
Jardine W R B	55,425	18,800	32,265	106,490
Jelinek Hon O	55,425	18,800	10,527	84,752
Jepson J	55,425	18,800	22,294	96,519
Jewett P	55,425	18,800	30,889	105,114
Johnson M	55,425	23,125	44,176	122,726
Johnston L'Hon D J	55,425	18,800	12,781	87,006
Joncas J-L	55,425	18,800	31,460	105,685
Jourdenais F	55,425	18,800	16,408	90,633
Kaplan Hon B	55,425	18,800	25,306	99,531
Keeper C	55,425	18,800	29,495	103,720
Kelleher Hon J	55,425	18,800	5,500	79,725
Kempling B	55,425	18,800	23,944	98,169
Kilgour D	55,425	18,800	33,000	107,225

PARLIAMENT

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1986-87—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Killens T	55,425	18,800	21,241	95,466
Kindy A	55,425	18,800	49,936	124,161
King F	55,425	18,800	57,314	131,539
Ladouceur F	55,425	18,800	13,662	87,887
Landry M	55,425	18,800	13,322	87,547
Langdon S W	55,425	18,800	39,962	114,187
Lanthier C	55,425	18,800	12,565	86,790
Lapierre L'Hon J	55,425	18,800	22,406	96,631
LaSalle L'hon R	55,425	18,800	238	74,463
Lawrence Hon A	55,425	18,800	23,532	97,757
Layton Hon B	55,425	18,800	6,662	80,887
Leblanc N	55,425	18,800	6,103	80,328
Lesick B	55,425	18,800	47,028	121,253
Lewis D	55,425	18,800	19,298	93,523
Lopez R	55,425	18,800	11,614	85,839
MacDonald Hon F	55,425	18,800		74,225
MacDougall J	55,425	23,125	24,627	103,177
MacKay Hon E M	55,425	18,800	21,473	95,698
MacLellan R	55,425	18,800	30,568	104,793
Mailly C	55,425	18,800	12,447	86,672
Allowance as Deputy Government Whip	3,602			3,602
Malépart J-C	55,425	18,800	5,889	80,114
Malone A	55,425	18,800	49,002	123,227
Manly J	55,425	18,800	40,081	114,306
Mantha M	55,425	18,800	15,873	90,098
Marchi S	55,425	18,800	22,861	97,086
Marin C E	55,425	18,800	25,324	99,549
Martin S	55,425	18,800	18,524	92,749
Masse L'hon M	55,425	18,800	4,091	78,316
Mayer L'hon C	55,425	18,800	12,803	87,028
Mazankowski Hon D	55,425	18,800	7,724	81,949
McCain F	55,425	18,800	19,348	93,573
McCrossan W P	55,425	18,800	19,204	93,429
McCuish L	55,425	23,125	20,285	98,835
McCurdy H	55,425	18,800	28,502	102,727
McDermid J	55,425	18,800	19,116	93,341
McDonald L	55,425	18,800	12,618	86,843
McDougall Hon B	55,425	18,800	7,896	82,121
McGrath Hon J A	23,375	7,792	21,057	52,224
McInnes Hon S	55,425	18,800	11,996	86,221
McKenzie D	55,425	18,800	30,800	105,025
McKinnon Hon A B	55,425	18,800	55,498	129,723
McKnight Hon B	55,425	18,800	15,057	89,282
McLean Hon W	55,425	18,800	31,007	105,232
McMillan Hon T	55,425	18,800	5,396	79,621
Merrithew Hon G S	55,425	18,800	12,718	86,943
Minaker G	55,425	18,800	33,521	107,746
Mitchell M	55,425	18,800	25,178	99,403
Mitges G	55,425	18,800	16,477	90,702
Moore B	55,425	18,800	22,558	96,783
Mulroney Rt Hon B	55,425	23,125	1,033	79,583
Murphy R	55,425	23,125	29,361	107,911
Allowance as Chief Other Party Whip	3,803			3,803
Murta Hon J	55,425	18,800	25,694	99,919
Nicholson A	55,425	18,800	14,904	89,129
Nicholson R	55,425	18,800	27,075	101,300
Nickerson D	55,425	24,825	34,693	114,943
Nielson Hon E	43,544	18,261	18,992	80,797
Nowlan P	55,425	18,800	32,044	106,269
Nunziata J V	55,425	18,800	20,871	95,096
Nystrom L	55,425	18,800	40,258	114,483
O'Neil L I	55,425	18,800	49,536	123,761
Oberle F	55,425	23,125	10,245	88,795
Oostrom J	55,425	18,800	20,345	94,570
Orlikow D	55,425	18,800	33,016	107,241
Ouellet L'hon A	55,425	18,800	9,013	83,238
Paproski Hon S E	55,425	18,800	42,734	116,959
Allowance as Deputy Chairman of Committees of the Whole House	9,450			9,450
Parry J	55,425	23,125	43,046	121,596
Penner K	55,425	23,125	42,410	120,960
Pennock B	55,425	18,800	30,742	104,967
Pépin L	55,425	18,800	10,383	84,608
Peterson P	55,425	18,800	14,523	88,748
Pietz A	55,425	18,800	23,818	98,043
Plamondon L	55,425	18,800	13,290	87,515
Plourde A	55,425	18,800	28,279	102,504
Porter B	55,425	18,800	46,709	120,934
Price J	55,425	23,125	38,296	116,846
Prud'homme M	55,425	18,800	5,006	79,231
Ravis D	55,425	18,800	32,267	106,492
Redway A	55,425	18,800	18,752	92,977
Reid J	55,425	18,800	20,177	94,402
Reimer J	55,425	18,800	20,956	95,181
Ricard G	55,425	18,800	16,221	90,446
Riis N A	55,425	18,800	58,257	132,482
Allowance as Other Party House Leader	5,125			5,125
Roberts Hon J			2,915	2,915
Robichaud F	55,425	18,800	29,247	103,472
Robinson S J	55,425	18,800	50,259	124,484
Rodriguez J R	55,425	18,800	17,531	91,756
Roman T	55,425	18,800	14,199	88,424
Rompkey Hon W	55,425	23,125	29,126	107,676
Rossi C	55,425	18,800	12,292	86,517
Allowance as Deputy Opposition Whip	6,725			6,725
Schellenberg T	55,425	18,800	54,521	128,746
Schellenberger S	55,425	18,800	26,062	100,287
Scott G	55,425	18,800	21,407	95,632
Scott W C	55,425	18,800	12,283	86,508
Scowen J	55,425	23,125	50,731	129,281
Shields J	55,425	23,125	75,691	154,241
Siddon Hon T	55,425	18,800	12,332	86,557
Simmons R			10,055	10,055
Skelly R	55,425	23,125	89,615	168,165
Sparrow B	55,425	18,800	29,806	104,031
Speyer C	55,425	18,800	16,367	90,592
St. Germain G	55,425	18,800	50,876	125,101
St-Julien G	55,425	23,125	28,121	106,671
Stackhouse R	55,425	18,800	15,985	90,210
Stevens Hon S	55,425	18,800	11,001	85,226
Stewart R	55,425	18,800	23,885	98,110
Suluk T	55,425	24,825	97,116	177,366
Tardif A	55,425	18,800	26,211	100,436
Tardif M B	55,425	18,800	11,400	85,625
Taylor G	55,425	18,800	44,806	119,031
Thacker B A	55,425	18,800	51,174	125,399
Tobin B	55,425	23,125	32,126	110,676
Toupin R	55,425	18,800	14,728	88,953
Towers G	55,425	18,800	42,374	116,599
Tremblay M	55,425	18,800	23,139	97,364
Tremblay M R	55,425	18,800	20,943	95,168
Tupper B	55,425	18,800	16,186	90,411
Turner B	55,425	18,800	7,921	82,146
Turner Rt Hon J N	55,425	18,800	20,389	94,614

PARLIAMENT
House of Commons
Statement of indemnities, allowances and travel expenses paid in 1986-87—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allowance as Leader of the Opposition	43,050			43,050
Valcourt B	55,425	18,800	8,677	82,902
Van De Walle W	28,431	9,554	30,718	68,703
Vankoughnet B	55,425	18,800	14,607	88,832
Vézina L'hon M	55,425	18,800	23,236	97,461
Vincent P H	55,425	18,800	22,632	96,857
Waddell I	55,425	18,800	40,796	115,021
Warner N	55,425	18,800	5,887	80,112
Weiner G	55,425	18,800	10,629	84,854
Wenman R	55,425	18,800	64,938	139,163
White B	55,425	18,800	50,862	125,087
Wilson G	55,425	18,800	57,104	131,329
Wilson Hon M	55,425	18,800	6,924	81,149
Winegard W C	55,425	18,800	18,429	92,654
Wise Hon J	55,425	18,800	15,226	89,451
Witer A	55,425	18,800	17,043	91,268
Young N	55,425	18,800	15,791	90,016
	15,727,249	5,368,584	7,090,773	28,186,606

PRIVY COUNCIL
Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon A Bissonnette	35,448	1,833	37,281
Hon A Champagne	9,383	500	9,883
Hon J J Charest	29,715	1,500	31,215
Hon T Hockin	29,715	1,500	31,215
Hon O J Jelinek	39,098	2,000	41,098
Hon R La Salle	29,715	1,500	31,215
Hon R E Layton	9,383	500	9,883
Hon C J Mayer	39,098	2,000	41,098
Hon B J McDougall	39,098	2,000	41,098
Hon W F McLean	9,383	500	9,883
Hon G S Merrithew	39,098	2,000	41,098
Hon J B Murta	9,383	500	9,883
Hon B Valcourt	29,715	1,500	31,215
Hon G Weiner	29,715	1,500	31,215
Total	377,947	19,333	397,280

PRIVY COUNCIL
Office of the Chief Electoral Officer
Statement of expenditures—General elections and by-elections

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Re-adjust-ment Act	Special voting rules	North-west Terri-tories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
General elections											
1984 general election	1,463			863		164				310	2,800
Next general election	6,015	2,315		654	1,656	123,784	19,116		2,012		155,552
1986 by-election											
St Maurice		26,659	7,384	68,949	127,215	69,684					299,891
Pembina	329	41,420	14,020	49,334	191,600	111,324					408,027
Yukon					185						185
Ottawa headquarters	5,668	89				274	2,212,781	4,106,754		36,166	6,361,732
Special project (H)							33,125				33,125
Special project (40th anniversary citizenship Montreal)							6,265				6,265
	13,475	70,483	21,404	119,800	320,656	305,230	2,271,287	4,106,754	2,012	36,476	7,267,577

Statement of expenditures—Next general election

	Pre-liminary duties	Returning officers	Election clerks	Miscel-laneous election expenses	Enume-ration and revision	Polling stations	Ottawa head-quarters	Electoral Boundaries Re-adjust-ment Act	Special voting rules	North-west Terri-tories election expenses	Total
	$	$	$	$	$	$	$	$	$	$	$
Summary											
Next general election											
Ontario	88										88
Quebec	1,096	1,090									2,186
Nova Scotia	208										208
British Columbia	391										391
Saskatchewan	187										187
Alberta		1,225			297						1,522
Northwest Territories	48										48
Ottawa headquarters	3,997			654	1,359	123,784	19,116		2,012		150,922
	6,015	2,315		654	1,656	123,784	19,116		2,012		155,552

SOLICITOR GENERAL
Correctional Service
Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	102,212,636	27,621,563	129,834,199
Regional Headquarters, Moncton, NB	6,991,747	531,076	7,522,823
Springhill Institution, Springhill, NS	15,825,404	1,221,592	17,046,996
Dorchester Penitentiary, Dorchester, NB	17,853,999	2,396,525	20,250,524
Westmorland Institution, Dorchester, NB	4,806,115	724,696	5,530,811
Atlantic Institution, Renous NB	5,807,860	9,192,646	15,000,506
Nova Scotia District Office, Halifax, NS	4,616,378	79,532	4,695,910
Moncton Area Parole Office, Moncton, NB	3,305,390	130,630	3,436,020
St John's Nfld Office, St John's, Nfld	1,421,609	11,051	1,432,660
Regional Headquarters—Montreal, Que	17,494,081	581,666	18,075,747
Quebec Staff College, Laval, Que.	2,331,553	64,709	2,396,262
CCC Laferriere, St-Jerome, Que	460,665	47,579	508,244
Etablissement Montée St-François, Laval, Que	4,918,063	749,490	5,667,553
Etablissement Laval, Laval, Que	16,233,045	265,070	16,498,115
Centre Federal de Formation, Laval, Que	12,556,651	294,592	12,851,243
Etablissement Donnacona Maximum, Donnacona, Que	7,598,062	8,945,229	16,543,291
Bureau Sud, Montreal, Que	367,138		367,138
Bureau Nord, Montreal, Que	698,937		698,937
Bureau Decarie, Montreal, Que	837,892		837,892
Bureau Longueuil, Longueuil, Que	414,722		414,722
Etablissement Leclerc, Laval, Que	16,721,922	990,836	17,712,758
Etablissement Archambault Ste-Anne-des-Plaines, Que	13,685,110	527,619	14,212,729
Etablissement Ste-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	8,150,190	713,893	8,864,083
Centre regional de réception, Ste-Anne-des-Plaines, Que	17,758,352	329,647	18,087,999
Etablissement Drummond, Drummondville, Que	10,740,064	881,167	11,621,231
Etablissement Cowansville, Cowansville, Que	15,026,765	2,101,270	17,128,035
Etablissement Lamacaza, L'Annonciation, Que	9,052,895	411,980	9,464,875
Centre de développement correctionnel, Laval, Que		74,622	74,622
Etablissement Port Cartier, Port Cartier, Que	6,096	15,185,436	15,191,532
Bureau de District, Montreal, Que	321,318	2,640	323,958
CCC Martineau, Montreal, Que	437,431	65,297	502,728
CCC Ogilvy, Montreal, Que	378,928	17,885	396,813
CCC Pie IX, Montreal, Que	381,317		381,317
CCC Sherbrooke, Montreal, Que	370,039	5,067	375,106
CCC Hochelaga, Montreal, Que	89,656		89,656
Bureau Acadie, Montreal, Que	409,532		409,532
CCC Langelier, St. Leonard, Que	1,744,976		1,744,976
Bureau Ville de Québec, Quebec, Que	559,867	820	560,687
Bureau de Granby, Granby, Que	1,069,045	488	1,069,533
Bureau de Rimouski, Rimouski, Que	175,658	100	175,758
Bureau de Chicoutimi, Chicoutimi, Que	215,631	615	216,246
Bureau de Trois-Rivières, Trois-Rivières, Que	587,746	1,826	589,572
CCC Benoit XV, Quebec, Que	315,446	14,126	329,572
Bureau du District Est du Québec, Ste-Foy, Que	185,763	2,592	188,355
Bureau du District St-Jérôme, St-Jérôme, Que	271,205	36,891	308,096
Bureau Duvernay, Laval, Que	730,780		730,780
Bureau de Rouyn-Noranda, Rouyn, Que	177,982		177,982
Bureau de Hull, Hull, Que	508,247		508,247
Bureau de Fabre, Laval, Que	498,250		498,250
Bureau des Laurentides, St-Jérôme, Que	738,724	134,880	873,604
Bureau de Ste-Thérèse, Ste-Thérèse, Que	429,817		429,817
Bureau de L'Annonciation, L'Annonciation, Que	234,583		234,583
Regional Headquarters—Kingston, Ont	10,684,179	851,544	11,535,723
Ontario Staff College, Kingston, Ont	2,326,304	34,921	2,361,225
Regional Psychiatric Centre, Kingston, Ont	3,580,530	5,990	3,586,520
Kingston Penitentiary, Kingston, Ont	16,762,068	2,735,130	19,497,198
Millhaven Institution, Bath, Ont	17,981,987	627,148	18,609,135
Bath Institution, Bath, Ont	1,480,129	11,856	1,491,985
Prison for Women, Kingston, Ont	6,221,951	159,093	6,381,044
Collins Bay Institution, Kingston, Ont	15,495,524	1,671,083	17,166,607
Frontenac Institution, Kingston, Ont	3,339,811	132,888	3,472,699
Beaver Creek Institution, Gravenhurst, Ont	2,159,568	88,057	2,247,625
Joyceville Institution, Kingston, Ont	16,889,214	562,445	17,451,659
Pittsburgh Institution, Kingston, Ont	2,907,133	201,786	3,108,919
Warkworth Institution, Campbellford, Ont	15,592,224	875,730	16,467,954
Eastern District Parole, Kingston, Ont	156,310	26,148	182,458

SOLICITOR GENERAL
Correctional Service
Expenditures by institution—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	$	$	$
Kingston District Parole, Kingston, Ont	1,576,722		1,576,722
Peterborough Parole, Peterborough, Ont	1,217,673		1,217,673
Portsmouth Community Correctional Centre, Kingston, Ont	283,939		283,939
Ottawa Area Parole, Ottawa, Ont	1,326,161		1,326,161
Central District Parole, Toronto, Ont	2,667,495	26,040	2,693,535
Keele Community Correctional Centre, Toronto, Ont	415,813		415,813
Toronto District Parole, Toronto, Ont	425,646		425,646
Scarborough Area Parole, Scarborough, Ont	367,664		367,664
Etobicoke Area Parole, Toronto, Ont	461,253		461,253
Montgomery Community Correctional Centre, Toronto, Ont	434,902		434,902
Sudbury Area Parole, Sudbury, Ont	638,860		638,860
Western District Parole, London, Ont	162,231	13,673	175,904
London District Parole, London, Ont	662,377		662,377
Guelph Area Parole, Guelph, Ont	325,677		325,677
Hamilton Area Parole, Hamilton, Ont	1,177,073	998	1,178,071
Windsor Area Parole, Windsor, Ont	393,949		393,949
St.Catharine's Parole, St.Catharine, Ont	359,372		359,372
Brantford Area Parole, Brantford, Ont	481,405		481,405
Regional Headquarters—Saskatoon, Sask	16,733,731	890,074	17,623,805
Prairies Staff College, Saskatoon, Sask	979,457	3,841	983,298
Regional Psychiatric Centre, Saskatoon, Sask	9,600,770	530,366	10,131,136
Osborne Community Correctional Centre, Winnipeg, Man	371,960	120	372,080
Stony Mountain Institution, Winnipeg, Man	16,015,394	996,188	17,011,582
Rockwood Institution, Stony Mountain, Man	1,829,929	209,939	2,039,868
Saskatchewan Penitentiary, Prince Albert, Sask	15,019,517	2,398,369	17,417,886
Saskatchewan Farm Annex, Prince Albert, Sask	2,433,584	194,705	2,628,289
Saskatchewan Special Handling Unit, Prince Albert, Sask	4,011,992	12,246	4,024,238
Oskana Community Correctional Centre, Regina, Sask	341,906	10,064	351,970
Drumheller Institution, Drumheller, Alta	14,024,544	2,652,908	16,677,452
Altadore Community Correctional Centre, Calgary, Alta	174,738		174,738
Portal Community Correctional Centre, Calgary, Alta	364,352	1,005	365,357
Grierson Community Correctional Centre, Edmonton, Alta	1,350,748	18,557	1,369,305
Bowden Institution Innisfail, Alta	13,304,317	5,627,762	18,932,079
Edmonton Institution, Edmonton, Alta	12,666,692	557,325	13,224,017
Winnipeg Parole, Winnipeg, Man	2,128,321	14,478	2,142,799
Brandon Parole, Brandon, Man	268,401	12,750	281,151
Thunder Bay Parole, Thunder Bay, Ont	106,886		106,886
Winnipeg Area Office, Winnipeg, Man	64,992		64,992
Prince Albert Parole, Prince Albert, Sask	760,706	12,435	773,141
Regina Parole, Regina, Sask	607,729		607,729
Saskatoon Parole, Saskatoon, Sask	341,812		341,812
Lethbridge Parole, Lethbridge, Alta	58,630		58,630
Edmonton Parole, Edmonton, Alta	2,185,448	1,038	2,186,486
Calgary Parole, Calgary, Alta	747,047		747,047
Red Deer Parole, Red Deer, Alta	322,539		322,539
Kenora Parole, Kenora, Ont	186,378		186,378
Thompson Parole, Thompson, Man	138,781	14,685	153,466
Yellowknife Parole, Yellowknife, NWT	224,085	13,272	237,357
Regional Headquarters, Abbotsford, BC	7,778,699	949,205	8,727,904
Pacific Staff College, Mission, BC	1,037,385	9,958	1,047,343
William Head Institution, Victoria, BC	7,554,082	429,838	7,983,920
Matsqui Institution, Abbotsford, BC	12,979,537	720,819	13,700,356
Regional Psychiatric Centre, Abbotsford, BC	9,604,838	988,345	10,593,183
Mountain Prison Institution, Agassiz, BC	8,032,312	554,325	8,586,637
Kent Institution, Agassiz, BC	13,385,563	343,959	13,729,522
Elbow Lake Institution, Harrison Mills BC	1,768,305	86,092	1,854,397
Ferndale Institution, Mission, BC	2,138,495	198,622	2,337,117
Mission Institution, Mission, BC	9,991,854	748,626	10,740,480
Vancouver Parole, Vancouver, BC	2,651,654	5,752	2,657,406
Victoria Parole, Victoria, BC	1,232,278		1,232,278
Abbotsford Parole, Abbotsford, BC	4,283,564	9,319	4,292,883
Total	657,484,378	101,598,860	759,083,238

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple-mented	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Agriculture			
Department—			
Administration	1	1,937,100	26,338
Agri-Food Program			
Operating	5	16,069,600	1,077,962
Canadian Forestry Service Program			
Operating	20	2,532,400	631,600
Communications			
Department—			
Communications and Culture			
Operating	1		13,090
Canadian Radio-television and Telecommunications Commission	50	350,000	5,600
National Film Board	60		10,900
National Library	65	1,748,033	10,200
National Museums of Canada			
Operating	70	2,216,516	133,000
Public Archives	80	1,446,494	79,600
Consumer and Corporate Affairs			
Department—			
Operating	1	3,603,000	38,900
Restrictive Trade Practices Commission	15	178,000	
Employment and Immigration			
Department—			
Departmental Administration	1	2,100,000	167,057
Canada Employment and Immigration Commission			
Administration	5	2,800,000	1,132,625
Employment and Insurance			
Operating	10		31,802,974
Grants and contributions	15		150,242,164
Immigration			
Operating	20	4,300,000	212,061
Energy, Mines and Resources			
Department—			
Administration	1		3,740
Energy			
Operating	5		22,440
Minerals and Earth Sciences			
Operating	35		263,920
Environment			
Department—			
Administration	1	650,000	25,274
Environmental Services			
Operating	5	7,200,000	555,577
Parks Canada			
Operating	20	3,745,000	482,460
External Affairs			
Department—			
Canadian Interests Abroad			
Operating	1	15,558,657	13,100
Canadian International Development Agency			
Operating	30	2,120,140	35,200
Finance			
Department—			
Financial and Economic Policies	1	960,321	
Auditor General	30		6,200
Tariff Board	40	245,000	
Fisheries and Oceans			
Department—			
Operating	1	10,810,000	1,034,000

TREASURY BOARD
Details of amounts transferred to other ministries to supplement provisions of other votes—*Continued*

Department and agency	Vote supplemented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Indian Affairs and Northern Development			
Department—			
Administration	1		8,724
Indian and Inuit Affairs			
Operating	5		184,208
Grants and contributions	15		16,100
Northern Affairs			
Operating	20		31,968
Justice			
Department—			
Administration of Justice			
Operating	1	4,300,000	44,880
Canadian Judicial Council			
Operating	20	16,000	
Offices of the Information and Privacy Commissioners of Canada	35	110,730	
Supreme Court of Canada	40	55,921	
Labour			
Department—			
Operating	1	1,200,000	12,000
Canadian Centre for Occupational Health and Safety	30	327,645	
National Defence			
Department—			
Defence Services			
Operating	1		13,100,000
National Health and Welfare			
Department—			
Health Services and Promotion			
Operating	5		13,464
Medical Services			
Operating	25		100,202
Health Protection			
Operating	35	3,484,246	15,334
Medical Research Council			
Operating	75	10,000	
National Revenue			
Customs and Excise			
Operating	1	9,330,000	250,000
Taxation			
Operating	10	18,829,260	250,000
Privy Council			
Department	1		12,100
Chief Electoral Officer	10	72,000	
Commissioner of Official Languages	15	160,000	8,900
Economic Council of Canada	20	83,000	
Public Works			
Department—			
Services			
Operating	1	11,987,444	109,519
Accommodation			
Operating	10		5,981
Capital expenditures	15		20,500
National Capital Commission	65	1,367,000	95,500
Regional Industrial Expansion			
Department—			
Operating	1		210,936
Federal Business Development Bank	50		266,525

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		Amounts transferred from Treasury Board	
Department and agency	Vote supplemented	Vote 5 Government contingencies	Vote 10 Employment initiatives
		$	$
Science and Technology			
National Research Council of Canada			
Scientific and Industrial Research			
Operating	10	6,739,743	
Science Council of Canada	35	13,000	3,600
Secretary of State			
Department—			
Administration and Regional Operations	1		111,300
Public Service Commission	15	6,347,000	48,800
Status of Women—Office of the Co-ordinator	30		3,600
Solicitor General			
Department—			
Operating	1		44,782
Canadian Security Intelligence Service	10		8,800
Correctional Service			
Operating	15	14,902,804	233,975
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Operating	30		1,275,159
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Supply			
Operating	1	6,696,462	50,900
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Department—			
Departmental Administration			
Operating	1	16,400,000	101,900
Canada Harbour Place Corporation	15		158,133
Canadian Transport Commission			
Operating	55	1,644,681	41,400
Treasury Board			
Secretariat—			
Temporary assignments	20	131,000	
Veterans Affairs			
Operating	1	5,000,000	28,817
War Veterans Allowance Board	10	10,000	
Pension Review Board	15	30,000	
Canadian Pension Commission			
Operating	20	250,000	11,873
Bureau of Pensions Advocates	30	200,000	
Total		197,568,197	205,000,000

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1986-87
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Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Michel Côté

public accounts of canada

1987

Volume III

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Canada

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for agreeing its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary analysis of the financial transactions of the Government. **Volume II** is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Volume III responds to Subsection 153(1) of Part XII of the Financial Administration Act. In it, the President of the Treasury Board provides Parliament with an annual consolidated report on the businesses and activities of all parent Crown corporations. The report includes a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation. Employment and financial data, including aggregate borrowings of parent Crown corporations and other information, are also provided.

THE PRESIDENT'S MESSAGE

This is the fourth Consolidated Annual Report to Parliament pursuant to Subsection 153(1) of Part XII of the *Financial Administration Act* (FAA). I am pleased to present this report on the businesses and activities of Canada's portfolio of parent Crown corporations. For completeness, I have continued a practice initiated last year of including information on the eight parent Crown corporations which are exempt from the reporting and most other provisions of Part XII of the FAA.

As in previous years, this report is divided into two parts. The first part provides financial and other information on all Crown corporations, as reported by each corporation at its financial year-end on or before July 31, 1987. The second part contains a list of all corporations whose shares are held, wholly or in part, by, on behalf of, or in trust for the Crown or for any Crown corporation.

THE PORTFOLIO

The most recent information, as of September 1, 1987, shows that 58 Crown corporations make up the portfolio. All are included in this report. Forty-six of them are listed in Schedule C of the FAA and are therefore required to conduct their businesses and activities in a manner consistent with that Act and its regulations. Four corporations have been directed by the Governor-in-Council to report their affairs as if they were listed in Schedule C. They are: Petro-Canada International Assistance Corporation and the three subsidiaries of Canada Lands Company Limited. As well, as noted previously, information on the eight corporations that are exempt from Part XII is included in this report. Finally, three scheduled corporations are in the process of being dissolved. They are: Canadian National (West Indies) Steamships, Ltd., Canagrex and Mingan Associates Limited.

OVERVIEW

At their financial year-ends, the corporations comprising the portfolio (but excluding the Bank of Canada) reported assets totalling $59.6 billion, of which financial institutions accounted for 42 per cent.

Data for the same period indicate that all Crown corporations and their wholly-owned subsidiaries employed 183,000 people, a decrease of 17,000, or 8.5 per cent, from the last report. This results, in the main, from the privatization of both Canadair Limited and The de Havilland Aircraft of Canada, Limited, (subsidiaries of Canada Development Investment Corporation) as well as from a slight decline in employment in general during the past year.

Budgetary funding from Canada to all corporations amounted to $4.7 billion during this reporting period, a decrease of $0.8 billion from last year's total. The decrease reflects reduced funding for Canadair Limited and The de Havilland Aircraft of Canada, Limited, which were privatized during the reporting period, for the Canada Mortgage and Housing Corporation, and other relatively minor variances. Funding provided to the eight exempt corporations was $1.2 billion, an increase of 9.3 per cent from the last report.

More complete information on individual parent Crown corporations may be found in their annual reports which are tabled in Parliament, pursuant to subsection 152(1) of Part XII of the FAA.

CORPORATE HIGHLIGHTS

While privatization issues dominated much of the activity related to Crown corporations, there were other significant developments during the past year.

The Government of Canada recovered $133 million from Canada Ports Corporation and the local port corporations in December 1986. This sum represented the balance of the cash recovery exercise initiated in the 1985 Budget. The Port of Saint John (N.B.) was established as a local port corporation in December 1986. As a result of this addition to the number of local port corporations, Canada Ports Corporation has retained responsibility for the management of seven non-corporate ports as well as overseeing the national system of ports.

In May, the government announced its decision to allocate $361 million to VIA Rail Canada Inc. for the refurbishing of long-haul cars, the acquisition of new high-power locomotives, the continuation of station upgrading, infrastructure improvement and construction of maintenance facilities. It is expected that these capital investments will lead to increased passenger comfort and equipment reliability.

Aided by low fuel prices, a $150-million cost reduction program and strong traffic demand from Expo 86, Air Canada earned a record profit in the last six months of 1986 and recorded a $40.4 million net profit for the year. The corporation anticipates a higher net profit in 1987 as passenger revenues have remained strong.

Marine Atlantic Inc. reduced its reliance on government operating subsidies from $143 million in 1985 to $123 million in 1986. Operating expenses remained constant with commercial revenues increasing by 12 per cent. Passenger traffic increased, particularly to Newfoundland, with the introduction of the new M.V. Caribou ferry.

The government approved a seven-year, $175-million rehabilitation program for the St. Lawrence Seaway Authority for the Welland Canal in November 1986. During the year, $14.3 million was spent there on lock wall reinforcing and restoration, and on canal bank stabilization and rehabilitation of ancillary structures.

Losses incurred by the Farm Credit Corporation in the amount of $132.5 million for the year have now eroded the corporation's capital base and resulted in a negative shareholder's equity of $124.8 million as of March 31, 1987.

Canada Post Corporation continued to make progress towards the goal of financial self-sufficiency in 1988-89. The corporation's operating deficit was $129 million, or 4 per cent of its total expenses, in 1986-87, down from $210 million in 1985-86. Mail volumes continued to grow slightly.

The National Capital Commission received a revised mandate focusing on the three principles of the National Capital as Canada's Meeting Place, Communicating Canada to Canadians, and Safeguarding and Preserving the Capital. The Commission's responsibility for the physical evolution of the National Capital was confirmed and enhanced, through its revised mandate from the government, to develop the National Capital as a national symbol. Additionally, the government decided to transfer to the Commission responsibility for the care of Canada's official residences in the National Capital Region.

Petro-Canada's financial performance showed considerable improvement over the previous year, with earnings after tax rising 28 per cent to $123 million. This reflected both cost-cutting by the corporation as well as the partial recovery of international oil prices. The corporation announced, in March 1987, that it will move ahead on the development of the Terra Nova oil field off Newfoundland. Drilling of two delineation wells in the summer of 1987 could lead to a development plan for the Terra Nova field in 1988.

In 1986, the Canadian National Railway Company (CN) sold its CN Route trucking subsidiary to a group of Canadian private sector investors. In early 1987, CN sold the Newfoundland Dockyard to Marine Atlantic Inc. and, in July 1987, it announced that agents had been retained for the sale of CN Hotels. Proceeds from the sale will be used to reduce the corporate debt.

During 1986, the Canada Deposit Insurance Corporation (CDIC) was required to make payments to insured depositors as a result of financial difficulties experienced by three member institutions: the Columbia Trust Company, the Bank of British Columbia, and the North West Trust Company. More recently, another member institution, Principal Savings and Trust Co., was ordered to wind-up, and payments in this regard will be required from CDIC.

The International Centre for Ocean Development (ICOD) completed its second year of operation, focusing exclusively on management of the 200-mile economic coastal zone. ICOD is establishing a unique identity within the Canadian and international development assistance structure. The corporation is assisting developing countries to build institutions and to elaborate long-range policy and plans for the development of their marine sectors.

PRIVATIZATION

The creation, in December 1986, of the Office of Privatization and Regulatory Affairs in support of the Minister of State (Privatization) has continued to give impetus to the government's privatization program.

In the period since the appointment of the Honourable Barbara McDougall in June 1986, the number of privatized Crown corporations has risen to 11, and more candidates for privatization are under active and detailed review.

The following privatizations have been completed since the last report:

- Nanisivik Mines Limited. The government's 18 per cent interest in the corporation was sold in October 1986, for $6 million, to Mineral Resources International Limited.
- CN Route. The firm was sold in December 1986, for $29 million, to Route Canada Holdings Inc.
- Canadair Limited. The government sold the corporation in December 1986, to Bombardier Inc., for $120 million cash plus future royalty payments on Challenger sales.
- Northern Canada Power Commission. The Yukon portion of the corporation was transferred to territorial ownership in March 1987, for $19.5 million cash and notes of $56 million.
- Teleglobe Canada. The firm was sold in April 1987 to Memotec Data Inc., for $488.3 million cash, a $106 million dividend and $16.6 million in shares.
- Fisheries Products International. Also in April 1987, a public share offering was completed, resulting in net proceeds to the government of $104.4 million.
- Canada Development Corporation. Two share offerings have been completed: 21.8 million shares were sold in September 1986 with net proceeds of $246 million; and 1.4 million shares were sold in June 1987 for $15.8 million.

Those divestitures, coupled with four previous privatizations of federal Crown corporations (Northern Transportation Company Limited, The de Havilland Aircraft of Canada, Limited, Pêcheries Canada Inc. and Canadian Arsenals Limited), have produced more than $1.3 billion in net proceeds for the federal government.

Other Crown holdings are currently under review as potential candidates for privatization in 1987-88 and beyond. In every case, a careful review encompassing all aspects of a Crown corporation's operations and purpose is carried out before the Minister of State (Privatization) makes her recommendations to Cabinet.

PUBLIC POLICY

Official Languages

Parent Crown corporations and their wholly-owned subsidiaries are subject to the provisions of the *Official Languages Act*. They are therefore required to provide services to the public in both official languages at their head offices, in the National Capital Region, and elsewhere in Canada where there is significant demand. In general, services provided in English are satisfactory, services provided in French have improved, but improvements are still required in regions of significant demand outside the National Capital Region and Quebec.

The Treasury Board Secretariat continues to assist Crown corporations with the implementation of the government's official languages objectives. Major Crown corporations were consulted with respect to the new Bill C-72 that the government introduced on June 25, 1987 to update the *Official Languages Act*.

Employment Equity

This year, Treasury Board received from Crown corporations their first annual reports respecting employment equity. The reports reflect the efforts of Crown corporations to meet employment equity goals, despite their divergent mandates and often difficult circumstances.

During the past year, Crown corporations continued to meet regularly to discuss issues and initiatives of common concern in implementing employment equity programs, and to receive updates from the Treasury Board Secretariat and other relevant resource organizations. During the summer of 1987, recommendations drawn from the annual reports of Crown corporations were submitted to Treasury Board for approval. Highlights of those initiatives are as follows:

Marine Atlantic Inc.—The marine industry is one of several industries steeped in tradition. This has tested the creativity and initiative of Marine Atlantic to develop an action plan. Its plan, however, includes the expansion and development of a co-op education program, ensuring that women represent at least 50 per cent of placements. This initiative could serve as a model for other Crown corporations within similar industrial sectors.

Canadian Broadcasting Corporation (CBC)—The CBC developed a native broadcaster training program in the North a number of years ago, and has worked in association with others to develop a two-year journalism program at Arctic College. The first students were accepted in September 1987. One of the measures that the CBC has also undertaken to address the visible minorities issue is to conduct internal studies to identify qualified members of this designated group from which the CBC can draw to staff positions throughout the corporation.

Defence Construction (1951) Limited—The corporation is significantly smaller than the majority of Crown corporations designated to submit an action plan. In planning for disabled persons, the corporation has identified basic activities whereby the participation rate of this designated group may be increased within any work environment. The activities include eliminating non-essential physical barriers, ensuring technical aids are available if required, and including a representative from this designated group on employee selection committees.

While the foregoing represents advancements made by individual corporations, all Crown corporations are making efforts towards the implementation of employment equity. Through the continued commitment of senior management, employment equity coordinators and all other employees, I trust Crown corporations will place themselves in a strong leadership role with respect to employment equity initiatives.

MIXED AND JOINT ENTERPRISE CORPORATIONS

As indicated above, the second part of this report lists corporations which are only partially owned by Canada. Canada's investment in these corporations, as of July 1987, was valued at approximately $265 million, a reduction of approximately $400 million since April 1, 1986, due mainly to the sale of Canada Development Corporation shares and the privatization of Fisheries Products International. There are now 13 mixed and joint enterprise corporations, a reduction of one from the last report.

During the past year, Treasury Board instituted a policy resulting in an improved reporting regime for mixed and joint enterprises. The annual reports of all such corporations will now be tabled in Parliament. The submission of quarterly financial reports to Treasury Board is another new requirement. A five-year corporate plan will also be required from corporations seeking new equity investment, and when significant financial assistance is provided by Canada.

REGULATIONS

Since the last Annual Report, the following regulations have been promulgated:

Crown Corporation Summaries Regulations, 1986 (labelling, timing)—29/12/86 SOR/87-37 (superseding Crown Corporation Summaries Regulations (timing)—24/1/84 SOR/85-128).

A list of other regulations, promulgated pursuant to Part XII of the FAA, is as follows:

Crown Corporation General Regulations (notification, disposal of property by Agent corporations, remuneration and by-laws)—31/08/84 SOR/84-743, amended 05/07/85 SOR/85-643.

Crown Corporation Borrowing Regulations (transactions, approvals, exemptions)—31/08/84 SOR/84-742, amended 07/03/85 SOR/85-230, amended 12/09/85 SOR/85-902.

Crown Corporation Borrowing Regulations, amended—16/01/86 SOR/86-143.

Crown Corporation Corporate Plan and Budget Regulations (form, contents, timing and period covered)—29/07/86 SOR/86-828.

CONCLUSION

Two major issues continue to dominate the Crown corporation environment: privatization initiatives and the implementation of Part XII of the FAA. It is clear that the government has met with success in honouring its commitment to privatization, and that it will pursue this objective in the future.

The effect of the implementation of the improved control and accountability framework enshrined in Part XII of the FAA and its regulations is far-reaching. Part XII has been in place for three years now, and I am happy to report that there is continued improvement in the quality and timeliness of Crown corporations' submissions. Corporate plans, budgets and annual reports are proving to be key accountability and control instruments, as envisaged by the Act. They are also the vital linkages to overall corporate performance. As a result, considerable progress has been made in improving the accountability of Crown corporations to Parliament itself.

Don Mazankowski

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PART I

ANNUAL CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF ALL PARENT CROWN CORPORATIONS

1. INTRODUCTION TO PART I

Part I of this Annual Report is a document of record on the financial affairs of all parent Crown corporations, comprised as follows:

- Tables 1 and 2 respond to subsection 153(3)(b) of the *Financial Administration Act* (FAA) in presenting for 60 Crown corporations aggregate financial and employment data relative to their individual financial years. The 60 are:
    - 49 parent Crown corporations listed in schedule C of the FAA in the twelve months ending July 31, 1987;
    - four subsidiaries of listed corporations which, by Orders pursuant to s. 97(2) of the FAA, are required to report their affairs as if they are parent Crown corporations; and,
    - seven parent Crown corporations which, by s. 96(1) of the FAA are exempted from the provisions of divisions I to IV of the FAA.
- Table 3 presents financial data for the same 60 corporations but, in contrast to the previous tables, all of the data are as at the single date March 31, 1987.
- Audited financial statements for the period covered by the report for each of the above 60 corporations and for the Bank of Canada.
- A Summary Page for each corporation precedes its financial statements. This page presents a financial summary of several years' performance of the particular corporation, along with basic information about the corporation.

Tables 1 and 2 show that at the close of the period covered by their reports the 60 corporations had total assets of $60.2 billion and their combined employment was 181 thousand; their obligations to private sector lenders increased in the report periods by $1.25 billion while their obligations to Canada were reduced by $1.41 billion. Budgetary funding to the corporations totalled $4.7 billion, which is $0.8 billion less than the previous Report's total. The reduction reflects reduced funding for Canada Mortgage and Housing Corporation and for the aircraft subsidiaries of Canada Development Investment Corporation which were sold to private sector interests in this report period.

2. PARENT CROWN CORPORATION DATA ON INDIVIDUAL FINANCIAL YEAR BASIS

Tables 1 and 2

Tables 1 and 2, which follow, respond to the requirement in the *Financial Administration Act* (FAA) that financial data, including employment and aggregate borrowing by corporations, be reported. The Act calls for data for individual corporations "for their financial years ending on or before July 31," 1987, and totals of these data, therefore, do not relate to a single 12-month period.

Data are presented for 60 corporations comprising: 49 corporations which were listed in schedule C of the FAA in the report period; four subsidiaries, being Petro-Canada International Assistance Corporation and three subsidiaries of Canada Lands Company Limited, all of which have been directed to report as if they are parent corporations, and seven of the eight corporations which, pursuant to s. 96 of the FAA, are exempted from scheduling. The other exempt corporation, the Bank of Canada, is excluded from the tables because of the unique nature of its financial data (see its Summary Page).

Reporting of data is on the following principles:

- **Year-end dates:** December year-ends relate to 1986; other year-ends relate to 1987, unless footnotes indicate otherwise.
- **Employment data** describe the number of full-time employees. They relate to the parent corporation and all its subsidiaries. Special cases are footnoted. Bank of Canada (2,320 employees) is excluded.
- **Net new borrowing data** comprise changes during the financial period in outstanding principal amounts of capital leases and long-term and short-term borrowings. To the extent possible, they do not include adjustments for exchange rate variations and they take no account of transfer of assets and related debts such as those occurring between the port administrations.
- **Budgetary funding from Canada** comprises cash paid to the parent corporation and, as well, that paid directly to its subsidiaries. Payments for which a class or kind of recipient is eligible are excluded from these data. (Examples of such exclusions are Petroleum Incentive Payments and those for Rehabilitation of Prairie Branch Railway Lines.) Canada Post data include cultural mail subsidies.
- **Shareholder's equity.** For four corporations, Canadian Dairy Commission, Canada Council, The Canadian Wheat Board and Freshwater Fish Marketing Corporation, the corporate mandate and operation cause the excess of assets over liabilities to be surplus which is due to clients and not Equity of Canada.

Table 1

The financial position of parent Crown corporations
(Data as at year-end; for financial years ending on or before July 31, 1987; $ million.)

FAA Schedule	Year-end	Total Assets	Current Liabilities	Long Term Liabilities	Shareholder's Equity
C-I corporations:[6]					
Atlantic Pilotage Authority	December 31	1.4	0.7	1.0	(0.3)
Atomic Energy of Canada Limited	March 31	1,018.1	150.9	671.5	195.7
Canada Deposit Insurance Corporation[3]	December 31	1,530.0	279.8	2,495.5	(1,245.3)
Canada Harbour Place Corporation	March 31	86.0	5.7	nil	80.3
Canada Lands Company Limited	March 31	negl.	negl.	negl.	nil
Canada Lands Company (Mirabel) Ltd.[1]	March 31	5.4	5.4	nil	nil
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	March 31	0.6	0.6	nil	nil
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31	1.8	1.6	nil	0.2
Canada Mortgage and Housing Corporation	December 31	9,815.1	237.8	9,527.3	50.0
Canada Museums Construction Corporation Inc.	March 31	173.2	15.8	nil	157.4
Canada Post Corporation[4]	March 31	2,628.5	643.2	386.9	1,598.4
Canadian Arsenals Limited[2]	March 31	135.9	61.3	12.6	62.0
Canadian Commercial Corporation	March 31	493.8	461.7	0.7	31.4
Canadian Dairy Commission[2]	July 31	259.8	259.8	nil	nil
Canadian Livestock Feed Board	March 31	2.4	2.0	0.1	0.3
Canadian National (West Indies) Steamships, Ltd.	December 31	1.1	0.3	negl.	0.8
Canadian Patents and Development Limited	March 31	0.8	0.6	0.2	negl.
Canadian Saltfish Corporation	March 31	24.4	27.9	0.7	(4.2)
Canagrex	March 31	0.2	negl.	negl.	0.2
Cape Breton Development Corporation	March 31	581.0	69.9	nil	511.1
Defence Construction (1951) Limited	March 31	1.5	1.6	2.8	(2.9)
Export Development Corporation[4]	December 31	7,176.1	2,553.3	3,724.9	897.9
Farm Credit Corporation	March 31	4,914.1	603.9	4,435.0	(124.8)
Federal Business Development Bank	March 31	1,920.2	818.5	860.1	241.6
Freshwater Fish Marketing Corporation	April 30	18.9	18.9	nil	nil
Great Lakes Pilotage Authority, Ltd.	December 31	5.2	2.7	3.5	(1.0)
Harbourfront Corporation	March 31	37.1	35.7	negl.	1.4
International Centre for Ocean Development	March 31	0.1	0.1	negl.	negl.
Laurentian Pilotage Authority	December 31	7.9	6.5	0.6	0.8
Marine Atlantic Inc.	December 31	339.4	27.2	318.1	(5.9)
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil
National Capital Commission	March 31	298.3	26.0	5.2	267.1
Northern Canada Power Commission	March 31	142.9	17.8	100.2	24.9
Pacific Pilotage Authority[5]	December 31	4.4	1.3	0.5	2.6
Petro-Canada International Assistance Corporation	December 31	8.9	8.9	nil	negl.
Royal Canadian Mint	December 31	116.8	84.6	31.2	1.0
St. Anthony Fisheries Limited	March 31	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	March 31	652.8	13.8	221.7	417.3
Standards Council of Canada	March 31	3.0	0.8	0.3	1.9

VIA Rail Canada Inc.	December 31	970.6	219.5	7.9	743.2
Total C-I corporations[6]		33,377.7	6,666.1	22,808.5	3,903.1
C-II corporations:					
Air Canada	December 31	2,922.9	646.5	1,722.9	553.5
Canada Development Investment Corporation	December 31	336.4	49.7	nil	286.7
Canada Ports Corporation[5]	December 31	100.0	6.6	26.2	67.2
Canadian National Railway Company	December 31	7,842.6	1,498.2	3,339.8	3,004.6
Halifax Port Corporation	December 31	60.6	2.0	35.4	23.2
Montreal Port Corporation	December 31	212.2	16.0	243.8	(47.6)
Petro-Canada	December 31	8,139.0	1,034.0	3,394.0	3,711.0
Port of Quebec Corporation	December 31	65.9	3.4	0.7	61.8
Prince Rupert Port Corporation	December 31	80.7	0.7	86.4	(6.4)
Saint John Port Corporation	December 31	92.5	2.5	88.4	1.6
St. John's Port Corporation	December 31	14.4	0.6	1.9	11.9
Teleglobe Canada	December 31	502.4	112.2	99.9	290.3
Vancouver Port Corporation	December 31	236.9	11.6	109.1	116.2
Total C-II corporations		20,606.5	3,384.0	9,148.5	8,074.0
Total Schedule C corporations		53,984.2	10,050.1	31,957.0	11,977.1
Exempt (Unscheduled) Corporations					
Canada Council	March 31	157.6	26.9	130.7	nil
Canadian Broadcasting Corporation	March 31	754.6	164.6	129.5	460.5
Canadian Film Development Corporation	March 31	35.7	6.9	0.3	28.5
Canadian Institute for International Peace and Security	March 31	1.6	0.2	nil	1.4
Canadian Wheat Board[2], The	July 31	5,234.4	1,281.1	3,953.3	nil
International Development Research Centre	March 31	14.3	8.9	2.8	2.6
National Arts Centre Corporation	August 31	6.7	5.1	0.5	1.1
Total, exempt corporations		6,204.9	1,493.7	4,217.1	494.1
Grand Total, parent Crown corporations except Bank of Canada		60,189.1	11,543.8	36,174.1	12,471.2

See Notes to Tables 1 and 2, following these tables.

Table 2

Parent Crown corporations

Employment, Borrowing and Budgetary Funding
(for their financial years ending on or before July 31, 1987)

FAA Schedule	Year-end	Employment	In their financial years; $ million. Net new borrowings, leases from (repaid to) private sector	Net new borrowings, leases from (repaid to) Canada	Budgetary funding from Canada
C-I corporations:[6]					
Atlantic Pilotage Authority[5]	December 31	77	(0.2)	negl.	0.7
Atomic Energy of Canada Limited	March 31	4,992	(1.3)	(23.3)	217.6
Canada Deposit Insurance Corporation	December 31	41	(33.7)	9.0	nil
Canada Harbour Place Corporation	March 31	18	nil	nil	13.6
Canada Lands Company Limited	March 31	nil	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.[1]	March 31	23	nil	nil	6.8
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	March 31	21	nil	nil	3.3
Canada Lands Company (Vieux-Port de Québec) Inc.	March 31	30	nil	nil	5.0
Canada Mortgage and Housing Corporation	December 31	2,724	nil	(246.5)	1,355.1
Canada Museums Construction Corporation Inc.	March 31	24	nil	nil	66.0
Canada Post Corporation[4]	March 31	52,760	nil	nil	486.1
Canadian Arsenals Limited[2]	March 31	nil	2.8	nil	nil
Canadian Commercial Corporation	March 31	111	nil	nil	16.1
Canadian Dairy Commission[2,5]	July 31	69	31.7	(108.0)	292.2
Canadian Livestock Feed Board	March 31	20	nil	nil	17.2
Canadian National (West Indies) Steamships, Ltd.	December 31	nil	nil	nil	nil
Canadian Patents and Development Limited	March 31	26	nil	nil	0.5
Canadian Saltfish Corporation	March 31	42	nil	6.6	nil
Canagrex	March 31	nil	nil	nil	nil
Cape Breton Development Corporation	March 31	3,662	nil	4.4	163.9
Defence Construction (1951) Limited	March 31	208	nil	(1.1)	13.2
Export Development Corporation[4]	December 31	539	(47.3)	(74.5)	nil
Farm Credit Corporation	March 31	573	591.8	(591.2)	nil
Federal Business Development Bank	March 31	1,251	379.2	(93.0)	54.8
Freshwater Fish Marketing Corporation[5]	April 30	228	0.5	(13.8)	nil
Great Lakes Pilotage Authority, Ltd.[5]	December 31	130	nil	nil	nil
Harbourfront Corporation	March 31	157	nil	nil	1.0
International Centre for Ocean Development	March 31	22	nil	nil	4.0
Laurentian Pilotage Authority[5]	December 31	286	0.1	nil	1.3
Marine Atlantic Inc.	December 31	2,056	nil	nil	127.0
Mingan Associates, Ltd.	December 31	nil	nil	nil	nil
National Capital Commission	March 31	795	nil	nil	62.4
Northern Canada Power Commission	March 31	317	nil	(133.6)	nil
Pacific Pilotage Authority[5]	December 31	165	nil	negl.	nil
Petro-Canada International Assistance Corporation	December 31	35	nil	nil	23.5
Royal Canadian Mint	December 31	667	(0.2)	(3.7)	nil

St. Anthony Fisheries Limited	March 31	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	March 31	1,197	nil	nil	13.2
Standards Council of Canada	March 31	72	nil	nil	6.7
VIA Rail Canada Inc.	December 31	5,491	3.8	nil	506.0
Total C-I corporations[6]		78,829	927.2	(1,268.7)	3,457.2
C-II corporations:					
Air Canada	December 31	22,577	201.1	(20.5)	nil
Canada Development Investment Corporation[5]	December 31	1,056	(143.9)	nil	nil
Canada Ports Corporation[5]	December 31	167	nil	(65.5)	13.0
Canadian National Railway Company	December 31	54,748	241.7	(56.5)	19.8
Halifax Port Corporation	December 31	98	nil	4.4	nil
Montreal Port Corporation	December 31	665	nil	(0.4)	nil
Petro-Canada	December 31	9,156	(305.0)	nil	nil
Port of Quebec Corporation	December 31	85	nil	nil	nil
Prince Rupert Port Corporation	December 31	12	nil	nil	nil
Saint John Port Corporation	December 31	94	nil	nil	nil
St. John's Port Corporation	December 31	18	nil	negl.	nil
Teleglobe Canada	December 31	1,110	(9.4)	(1.3)	nil
Vancouver Port Corporation	December 31	200	nil	(0.2)	0.5
Total C-II corporations		89,986	(15.5)	(140.0)	33.3
Total Schedule C corporations		168,815	911.7	(1,408.7)	3,490.5
Exempt (Unscheduled) Corporations					
Canada Council	March 31	233	3.8	nil	85.5
Canadian Broadcasting Corporation	March 31	10,778	0.9	nil	855.1
Canadian Film Development Corporation	March 31	116	nil	nil	86.0
Canadian Institute for International Peace and Security	March 31	26	nil	nil	3.0
Canadian Wheat Board[2,5], The	July 31	482	367.1	nil	58.0
International Development Research Centre	March 31	436	nil	nil	100.0
National Arts Centre Corporation[5]	August 31	288	(0.5)	nil	14.8
Total, exempt corporations		12,359	371.3	nil	1,202.4
Grand Total, parent Crown corporations (except Bank of Canada, 2,320 employees)		181,174	1,283.0	(1,408.7)	4,692.9

See Notes, following these tables.

Notes to Tables 1 and 2

1. For some corporations, audited consolidated financial statements for the period covered by this Report were not available when the Report was sent to press. Therefore, *preliminary data* for the report period are presented in respect of Canada Lands (Mirabel) Ltd.

2. Financial data presented are from audited financial statements for a period other than the report period, as follows:

   Canadian Arsenals Limited - 12 months ending March 31, 1986

   Canadian Dairy Commission - 12 months ending July 31, 1986

   The Canadian Wheat Board - 12 months ending July 31, 1986

3. The equity value for Canada Deposit Insurance Corporation takes account of the position of its Deposit Insurance Fund.

4. Funding data for Export Development Corporation are Corporate Account data. Budgetary funding to Canada Post Corporation includes cultural and special mail subsidies.

5. Employment data:
   - for Canadian Dairy Commission, Freshwater Fish Marketing Corporation, National Arts Centre Corporation and The Canadian Wheat Board are as at December 31, 1986.
   - for Canada Development Investment Corporation comprises employment in Eldorado Nuclear Limited and that in the parent corporation.
   - for Canada Ports Corporation do not include employment in the local port corporations named in these Tables.
   - for the four Pilotage Authorities include contract pilots.

6. Petro-Canada International Assistance Corporation and three subsidiaries of Canada Lands Company Limited are shown amongst C-I corporations since, though not scheduled in the report period, they have been directed, pursuant to s. 97(2) of the FAA, to report their affairs as if they are (C-I) parent Crown corporations.

3. PARENT CROWN CORPORATION DATA AS AT MARCH 31, 1987

Table 3

This table provides basic information about the corporations listed in tables 1 and 2 but, in contrast to those tables, these data are as at a single date, being March 31, 1987, the closing day of government's financial year.

The data comprise:

- values for total assets and for principal amounts outstanding of short and long-term borrowings, bank loans, notes issued and capital leases. Values are derived from audited financial statements or, where a corporation's financial year ends on a date other than March 31, from schedules confirmed by the corporation's auditors; and
- the value recorded in the accounts of Canada as the outstanding balance of loans, investments and advances made by Canada to each corporation. Subject to any related reserve created in those accounts to ensure fair presentation of the financial position of Canada, the value recorded is an asset of Canada. The aggregate of the reserves in place in respect of all of these corporations is noted at the foot of this column of data.

Table 3

Financial data, as at March 31, 1987; parent Crown corporations, $millions

FAA Schedule	From corporation financial statements			As in the Accounts of Canada
		Outstanding Obligations of corporations		
	Total Assets	to the private sector	to Canada	Loans, Investments and Advances
C-I corporations:				
Atlantic Pilotage Authority	1.4	0.2	0.3	nil
Atomic Energy of Canada Limited	1,018.1	23.0	626	709.6
Canada Deposit Insurance Corporation	1,018.5	987.8	1,229.5	1,203.2
Canada Harbour Place Corporation	86.0	nil	nil	nil
Canada Lands Company Limited	negl.	nil	nil	nil
Canada Lands Company (Mirabel) Ltd.	5.4	nil	nil	nil
Canada Lands Company (Le Vieux-Port de Montréal) Ltd.	0.6	nil	0.1	nil
Canada Lands Company (Vieux-Port de Québec) Inc.	1.8	nil	0.9	nil
Canada Mortgage and Housing Corporation	9,588.0	nil	9,386.4	9,411.4
Canada Museums Construction Corporation Inc.	173.2	nil	nil	nil
Canada Post Corporation	2,628.5	nil	nil	nil
Canadian Arsenals Limited[2]	nil	nil	nil	nil
Canadian Commercial Corporation	493.8	nil	nil	10.0
Canadian Dairy Commission	137.5	nil	51.1	51.1
Canadian Livestock Feed Board	2.4	nil	nil	nil
Canadian National (West Indies) Steamships, Ltd.	1.2	nil	nil	0.3
Canadian Patents and Development Limited	0.8	nil	nil	0.3
Canadian Saltfish Corporation	24.4	nil	24.0	24.0
Canagrex	0.2	nil	nil	nil
Cape Breton Development Corporation	580.9	nil	7.0	7.0
Defence Construction (1951) Limited	1.5	nil	0.3	nil
Export Development Corporation	7,155.9	4,466.5	80.0	777.0
Farm Credit Corporation	4,914.1	1,599.8	3,305.0	3,522.8
Federal Business Development Bank	1,920.2	1,563.0	51.0	345.0
Freshwater Fish Marketing Corporation	20.9	nil	0.4	3.0
Great Lakes Pilotage Authority, Ltd.	2.5	nil	nil	nil
Harbourfront Corporation	37.1	nil	nil	nil
International Centre for Ocean Development	0.1	nil	nil	nil
Laurentian Pilotage Authority	3.9	0.4	nil	nil
Marine Atlantic Inc.	327.5	5.1	nil	327.6
Mingan Associates, Ltd.	0.4	nil	nil	nil
National Capital Commission	298.3	nil	nil	nil
Northern Canada Power Commission	142.9	nil	103.2	129.3

Pacific Pilotage Authority	5.1	nil	nil	nil
Petro-Canada International Assistance Corporation	8.9	nil	nil	nil
Royal Canadian Mint	112.9	nil	82.2	27.2
St. Anthony Fisheries Limited	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	652.8	nil	210.0	684.7
Standards Council of Canada	3.0	nil	nil	nil
VIA Rail Canada Inc.	896.6	nil	nil	80.8
Total C-I corporations	32,267.3	8,645.8	15,157.4	17,314.3
C-II corporations:				
Air Canada	2,893.8	1,455.3	175.6	504.6
Canada Development Investment Corporation	333.4	nil	nil	395.7
Canada Ports Corporation	96.6	nil	19.5	19.5
Canadian National Railway Company	7,806.4	3,037.7	195.2	2,493.5
Halifax Port Corporation	60.3	nil	35.0	30.0
Montreal Port Corporation	209.7	nil	140.4	140.7
Petro-Canada[1]	8,329.2	1,995.0	nil	4,299.1
Port of Quebec Corporation	65.2	nil	nil	nil
Prince Rupert Port Corporation	81.2	nil	27.1	27.1
Saint John Port Corporation	93.2	nil	58.4	58.3
St. John's Port Corporation	14.2	nil	1.5	1.5
Teleglobe Canada	517.8	54.3	2.0	2.0
Vancouver Port Corporation	236.9	nil	80.8	80.8
Total C-II corporations	20,737.9	6,542.3	735.5	8,052.8
Total Schedule C corporations	53,005.2	15,188.1	15,892.9	25,367.1
Exempt (Unscheduled) Corporations				
Canada Council	157.6	nil	nil	nil
Canadian Broadcasting Corporation	754.6	1.0	33.0	33.0
Canadian Film Development Corporation	35.7	nil	6.3	6.3
Canadian Institute for International Peace and Security	1.6	nil	nil	nil
Canadian Wheat Board, The[1]	4,583.3	4,555.5	nil	nil
International Development Research Centre	14.3	nil	nil	nil
National Arts Centre Corporation	6.4	nil	nil	nil
Total, exempt corporations	5,553.5	4,556.5	39.3	39.3
Grand Total, parent Crown corporations except Bank of Canada	58,558.7	19,744.6	15,932.2	25,406.4
Aggregate reserve in Canada's accounts pursuant to s. 54(2)(b) of the FAA				3,800.0
Net recorded asset total.				21,606.4

Notes to Table 3

1. Obligations to the private sector:

   —of the Canadian Wheat Board include financing provided by agents

   —of Petro-Canada include redeemable preferred shares of a subsidiary which could be a charge on the parent.

2. Canadian Arsenals Limited was sold six weeks after the date for which data are presented in this table; therefore, no values have been provided for this corporation.

4. SUMMARY PAGES AND THE AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION

A Summary Page precedes the audited financial statements of each of the Crown corporations (57 parents and 4 subsidiaries).

Each Summary Page presents basic information about a corporation's mandate, origins and present status and names the senior officers as of September 18, 1987. As well, a financial summary includes information such as obligations (which comprise long-term and short-term loan principal outstanding and other funding to be repaid, plus capital leases) and details of the cash provided to the corporation and its subsidiaries by Canada. The non-budgetary amounts displayed in the financial summary include equity infusions as well as loan funding.

Bracketed values () denote: for assets or equity, a deficit;
for "cash from Canada, net", a net payment
to the Consolidated Revenue Fund.

When the word *restated* is shown for a year's financial data, this indicates that changes made by the corporation in its audited financial data subsequent to the publication of its Annual Report for that year are reflected in the summary.

SUMMARY PAGE

AIR CANADA

MANDATE

To provide a publicly-owned air transportation service, with powers to carry out other businesses incidental to the airline operation, having due regard to sound business principles and, in particular, the contemplation of profit.

BACKGROUND

The corporation's operation began in 1937. Until 1978, it was a subsidiary of CNR. Today it operates 114 jet aircraft, has 22,570 employees and its operations comprise about 60 per cent of Canadian revenue-passenger miles flown. No federal funds have been invested in Air Canada since the conversion to equity in 1978 of $324 million of its debt obligations to Canada.

CORPORATION DATA

HEAD OFFICE	500 Dorchester Boulevard West Montreal, Quebec H2Z 1X5
STATUS	—Schedule C, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1937; by the *Trans Canada Airlines Act*, repealed and replaced by *Air Canada Act*, 1977 (S.C. 1977-78, C. 5).
CHIEF EXECUTIVE OFFICER	Pierre J. Jeanniot
CHAIRMAN	Claude I. Taylor
AUDITOR	Thorne, Ernst & Whinney

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985 (restated)	1984 (restated)	1983
At the end of the year				
Total Assets	2,923	2,555	2,508	2,187
Obligations to the private sector	1,510	1,230	1,087	848
Obligations to Canada	176	196	228	246
Equity of Canada	553	513	528	486
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	nil	nil	nil	nil

AIR CANADA

MANAGEMENT REPORT

The consolidated financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements.

In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the external auditors at least four times each year.

The external auditors, Thorne Ernst & Whinney, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

Pierre J. Jeanniot
President & Chief
Executive Officer

L.S. Desrochers
Senior Vice President
Finance & Planning

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of Air Canada as at December 31, 1986 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in accounting for pension costs and obligations as explained in Note 1(i) to the consolidated financial statements, on a basis consistent with that of the preceding year.

Further, we have examined the transactions of the Corporation and its subsidiaries that came to our notice in the course of the abovementioned examination of the consolidated financial statements of Air Canada for the year ended December 31, 1986 to determine whether they were in accordance with Part XII of the Financial Administration Act, its regulations, the Air Canada Act and the By-laws of the Corporation. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Thorne Ernst & Whinney
Chartered Accountants

Montreal, Canada
February 17, 1987

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and short-term investments	382,422	62,293
Accounts receivable	326,012	301,457
Spare parts, materials and supplies	99,078	89,622
Prepaid expenses	13,545	12,144
Deferred income taxes	39,126	38,489
	860,183	504,005
Property and equipment (Note 2)	1,669,675	1,807,189
Flight equipment under capital leases (Note 3)	74,097	91,715
Investment in other companies (Note 4)	59,310	31,604
Deferred charges (Note 5)	259,681	120,028
	2,922,946	2,554,541

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities	384,965	348,537
Advance ticket sales	187,201	171,127
Current portion of long-term debt and capital lease obligations	74,302	108,399
	646,468	628,063
Long-term debt (Note 6)	1,049,679	1,228,795
Long-term obligations under capital leases (Note 7)	13,897	88,938
Other long-term liabilities	22,119	19,836
Deferred credits (Note 8)	301,309	75,833
	2,033,472	2,041,465
Subordinated perpetual bonds (Note 9)	336,000	
SHAREHOLDER'S EQUITY		
Share capital		
Authorized: $750 million divided into shares of one thousand dollars each		
Issued and fully paid: 329,009 shares	329,009	329,009
Retained earnings	224,465	184,067
	553,474	513,076
	2,922,946	2,554,541

See accompanying notes.

On behalf of the Board:

CLAUDE I. TAYLOR
Chairman of the Board

PIERRE J. JEANNIOT
President & Chief Executive Officer

AIR CANADA—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Operating revenues		
Passenger	2,218,437	2,109,845
Cargo	354,059	319,330
Contract services and other	312,765	293,402
	2,885,261	2,722,577
Operating expenses		
Salaries, wages and benefits	873,204	910,223
Aircraft fuel	480,800	565,153
Sales commissions	201,755	188,591
Maintenance materials, supplies and services	156,937	142,347
Passenger meals and services	150,415	135,613
Depreciation, amortization and obsolescence	189,012	192,561
Airport and airway user charges	105,808	84,950
Contracted ground handling and other services	105,193	88,198
Other	495,803	413,400
	2,758,927	2,721,036
Operating income	126,334	1,541
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(125,393)	(114,110)
Gain on disposal of property, equipment and investments	23,602	13,859
Other	30,539	42,950
	(71,252)	(57,301)
Income (loss) before income taxes and extraordinary items	55,082	(55,760)
Provision for (recovery of) deferred income taxes (Note 10)	19,141	(33,865)
Net income (loss) before extraordinary items	35,941	(21,895)
Extraordinary items (Note 11)	4,457	7,074
Net income (loss)	40,398	(14,821)
Retained earnings at beginning of year	184,067	198,888
Retained earnings at end of year	224,465	184,067

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Cash provided by (used for)		
Operations		
Net income (loss) before extraordinary items	35,941	(21,895)
Extraordinary items	6,456	(5,062)
Non-cash items included in net income (loss)	148,340	129,122
Income results	190,737	102,165
Change in net trade balances	11,873	(33,464)
Increase in advance ticket sales	16,074	18,075
Increase in spare parts, materials and supplies	(12,685)	(18,925)
Other	(15,977)	(3,231)
	190,022	64,620
Financing		
Subordinated perpetual bonds	336,000	
Debt defeasance	(268,671)	
Long-term borrowings	9,129	136,545
Repayment of long-term debt	(111,129)	(113,503)
Repayment of capital lease obligations	(18,183)	(22,814)
Other	(9,150)	15,933
	(62,004)	16,161
Investments		
Additions to fixed assets	(87,127)	(104,169)
Proceeds from disposal of fixed assets	294,244	36,491
Investment in affiliated companies	(18,554)	(3,884)
Dividends received from affiliated companies	3,548	2,390
	192,111	(69,172)
Increase in cash position	320,129	11,609
Cash position at beginning of year	62,293	50,684
Cash position at end of year	382,422	62,293

Cash position consists of cash and short-term investments.

See accompanying notes.

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc., enRoute Card Inc. and enRoute Card International Inc. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Operating property and equipment, including assets under capital lease, are depreciated or amortized to estimated residual values based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 14 to 18 years, except when extended by significant modifications. Estimated service lives for other property and equipment range from 5 to 30 years.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts, materials and supplies

Spare parts, materials and supplies are valued at average cost. A provision for the obsolescence of flight equipment spare parts is accumulated over the estimated service lives of the related flight equipment.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new flight equipment and other property and equipment is capitalized for periods preceding the dates the assets are put into service.

(g) Translation of foreign currencies

Monetary assets and liabilities in foreign currencies, with the exception of subordinated perpetual bonds, are translated at month-end exchange rates. Gains or losses are included in income of the year, except gains or losses relating to long-term debt and capital lease obligations which are deferred and amortized over the remaining life of the debt and obligations. Other assets and liabilities, subordinated perpetual bonds and items affecting income are converted at rates of exchange in effect at the date of the transaction.

(h) Investment tax credits

Investment tax credits related to assets acquired prior to 1985 are recognized in income net of applicable deferred income taxes, using the flow through method in the year in which the credits are claimed for tax purposes. Investment tax credits related to assets acquired after 1984 are recognized as a reduction of the cost of property and equipment in the year of acquisition.

(i) Pension costs and obligations

The Corporation has adopted the new recommendations of the Canadian Institute of Chartered Accountants on accounting for pension costs and obligations with prospective application from January 1, 1986. Pension expense consists of the actuarially computed costs using management's best estimate assumptions of pension benefits in respect of current year's service, imputed interest on plan assets and pension obligations, and straight-line amortization of experience gains or losses and assumption and plan changes, over the average remaining service life of the employee group. The difference between the actuarial present value of the accrued pension obligation and the market value of the pension fund assets at January 1, 1986, is also being amortized into income on a straight-line basis over the expected average remaining service life of the employee group. Corporation pension contributions during the year in excess of the amounts in the income statement are recorded as a deferred charge in the balance sheet. If this change had not been made, net income for the year would have been reduced by $23.0 million and the deferred charge in the balance sheet would have been reduced by $43.9 million.

(j) Sale and leaseback of assets

Gains on sale and leaseback of assets are deferred and amortized to income over the terms of the leases as a reduction in rental expense.

2. Property and equipment

	1986	1985
	$	$
Cost		
Flight equipment	2,097,044	2,270,031
Other property and equipment	720,597	694,285
	2,817,641	2,964,316
Accumulated depreciation and amortization		
Flight equipment	738,727	806,910
Other property and equipment	424,383	387,550
	1,163,110	1,194,460
	1,654,531	1,769,856
Progress payments	15,144	37,333
Net book value	1,669,675	1,807,189

Flight equipment includes one aircraft with a net book value of $2.6 million which was sold in January 1987 for $11.9 million.

During the year, the Corporation sold and leased back under operating leases, 24 DC-9 aircraft and an office and computer building.

3. Flight equipment under capital leases

	1986	1985
	$	$
Flight equipment under capital leases	292,266	295,985
Less: accumulated depreciation	218,169	204,270
Net book value	74,097	91,715

4. Investment in other companies

Investments in companies accounted for on the equity basis included GPA Group Limited (26.0% owned, 22.7% owned until March 31, 1986), Innotech Aviation Industries (1986) Limited (30.0% owned), Aerospace Realties (1986) Limited (30.0% owned), MATAC Cargo Ltd. (50.0% owned), Global Travel Computer Holdings Ltd. (33.3% owned), Air Ontario Limited (24.5% owned effective March 4, 1986) and Air Nova Inc. (49.0% owned effective July 1, 1986). The Corporation's share of the earnings of these companies has been included in other non-operating income and amounted to $12.7 million (1985—$9.1 million).

AIR CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

5. Deferred charges

	1986	1985
	$	$
Foreign currency exchange losses on long-term debt	158,800	79,795
Employer pension plan contributions in excess of charges to income	51,152	
Bond issue costs	22,808	11,615
Other	26,921	28,618
	259,681	120,028

Amortization of deferred charges for the year amounted to $33.3 million (1985—$9.6 million).

6. Long-term debt

	1986	1985
	$	$
Government of Canada		
7.2% note, payable semi-annually maturing in 1993	175,589	196,098
Other		
8.7% notes due 1995/96	477,266	504,211
7.3% bonds due 1991 to 1995	130,875	104,760
6.25% bonds due 1992	85,590	67,860
5.5% bonds due 1995	85,590	67,860
9.0% bonds due 1992	71,740	57,190
7.375% bonds due 1993	71,740	57,190
11.25% bonds due 1994	70,000	70,000
8.0% notes due 1990/91	41,161	50,733
8.5% note due 1991/92	38,356	46,699
9.25% note due 1991 to 1993	31,574	32,128
8.375% note due 1990	26,896	35,007
Various notes due 1987 to 1992	2,370	53,530
	1,133,158	1,147,168
	1,308,747	1,343,266
In-substance defeasance (Note 12)	(180,067)	
	1,128,680	1,343,266
Current portion	(60,118)	(84,142)
	1,068,562	1,259,124
Net value of related long-term forward exchange contracts	(18,883)	(30,329)
	1,049,679	1,228,795

None of the long-term debt is secured.

Repayment requirements over the next five years amount to $347.3 million net of defeasance: $60.1 million in 1987, $67.6 million in 1988, $70.9 million in 1989, $70.7 million in 1990 and $78.0 million in 1991. Long-term debt includes $581.5 million payable in U.S. funds, $171.2 million in Swiss francs, $143.5 million in German marks, $130.9 million in Japanese yen, $70.0 million in U.K. Sterling, and $31.6 million in French francs. Essentially all the U.S. debt is covered by long-term U.S. currency forward exchange contracts. The Corporation has a currency swap agreement with a Canadian bank which has the effect of extinguishing future exchange fluctuations of the Sterling debt and interest.

In 1985 the Corporation entered into interest rate swap agreements expiring in 1988 and 1990 aggregating U.S. $150 million in notional principal. The Corporation has assumed the variable interest rate position adjusted quarterly to the prevailing LIBOR rate against an average 10.15% fixed interest rate position assumed by third parties.

The Corporation has revolving and term credit agreements totalling $200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1986 there were no outstanding drawings against these agreements.

7. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases—Aircraft	Operating leases—Aircraft & property
	$	$
1987	16,786	66,034
1988	13,935	61,940
1989	7,685	54,983
1990	3,651	53,974
1991		51,165
Remaining years		413,085
Total future minimum lease payments	42,057	701,181
Less: amount representing interest and holdbacks	10,933	
Present value of capital lease obligations net of amounts defeased of $62.1 million (Note 12)	31,124	
Less: current portion of net obligations	14,184	
Present value of net long-term obligations under capital leases	16,940	
Less: net value of related long-term forward exchange contracts	3,043	
Present value of long-term obligations under capital leases	13,897	

Capital leases are recorded at the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1989 to 1991.

8. Deferred credits

	1986	1985
	$	$
Gains on sale and leaseback of assets	211,931	
Income taxes	87,172	67,738
Other	2,206	8,095
	301,309	75,833

9. Subordinated perpetual bonds

	1986	1985
	$	$
300 million Swiss francs at 6¼% Callable in year 2001 and every fifth year thereafter at 102% of par	201,600	
200 million Swiss francs at 5¾% Callable at 101½% of par in year 1999 and every fifth year thereafter at 102% of par	134,400	
	336,000	

The maturity of these bonds is only upon the liquidation, if ever, of the Corporation. Principal and interest payments on these bonds are subordinated to the prior payment in full of all indebtedness for borrowed money. Since it is not probable that circumstances will arise requiring redemption of the bonds, they are valued at the historical exchange rate and no provision is made for foreign exchange fluctuations.

AIR CANADA—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

10. Income taxes

The Corporation's provision for (recovery of) deferred income taxes is comprised as follows:

	1986	1985
	$	$
Provision for (recovery of) income taxes based on the combined basic Canadian federal and provincial income tax rate	24,787	(24,535)
Lower effective income tax rate on capital (gains) losses	1,258	(5,125)
Tax exempt earnings of related companies	(5,450)	(4,024)
Investment tax credits, net of deferred income tax of $1,054	(1,288)	
Miscellaneous	(166)	(181)
Provision for (recovery of) deferred income taxes	19,141	(33,865)

As at December 31, 1986 the Corporation has available $21.9 million of investment tax credits that can be applied in 1987 or 1988 as a reduction to future federal income taxes payable. The benefit of these credits has not been recognized in the accounts.

11. Extraordinary items

During the year the Corporation defeased $268.7 million of long-term debt and capital lease obligations resulting in a gain of $9.9 million after deducting deferred income taxes of $6.4 million.

Provision for the cost of staff reduction programs amounted to $5.4 million (1985—$2.8 million) after deducting deferred income taxes of $4.4 million (1985—$2.2 million).

12. In-substance defeasance

In 1986 the Corporation deposited $251.8 million of government securities in irrevocable trusts, solely to satisfy the scheduled interest and principal repayment requirements of $200.6 million in long-term debt and $68.1 million in long-term capital lease obligations. As at December 31, 1986, these obligations, which amounted to $180.1 million in long-term debt and $62.1 million in capital lease obligations, are considered extinguished for financial reporting purposes and, together with the related securities, have been removed from the Corporation's balance sheet.

13. Changes in accounting estimates

Estimated residual values of aircraft spare parts were adjusted in the determination of the provision for obsolescence in 1986. This resulted in a decrease in amortization and an increase in net income of $5.0 million after deducting deferred income taxes of $4.1 million.

14. Commitments

As at December 31, 1986, the Corporation had undertakings to increase its participation in Air Ontario Limited from 24.5% to 75%, to acquire 75% of Austin Airways Ltd. and 100% of AirBC. These undertakings involved an estimated expenditure of $68.8 million. The Air Ontario and AirBC commitments were concluded subsequent to year-end.

Contracts for aircraft modifications amounted to approximately U.S. $6.3 million. Other commitments for property, ground equipment and spare parts, amounted to approximately $37.6 million Canadian.

At December 31, 1986, the Corporation had contracted for sale in mid 1987, 2 L-1011 aircraft presently under capital lease. Proceeds of sale will exceed the carrying value of these aircraft.

15. Pension Plans

Air Canada maintains several defined benefit pension plans covering substantially all of its employees. Based on the latest actuarial reports prepared as of December 31, 1985 using management's best estimate assumptions, the present value of the accrued pension benefits as at December 31, 1986 amounted to $1,746.2 million, and the market value of the net assets available to provide these benefits was $2,260.4 million.

In accordance with generally accepted accounting principles recommended by the Canadian Institute of Chartered Accountants, the amount by which the Corporation's 1986 funding contributions exceeded the amounts recorded in the determination of its net income, has been reflected in the balance sheet as a deferred charge.

16. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management supported by counsel that final determination of these claims will not materially affect the financial position or the results of the Corporation.

Under aircraft sale and leaseback agreements, the Corporation may be required to provide residual value support not exceeding $39.5 million. Independent appraisals presently indicate that the Corporation will not be required to provide this support.

17. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

18. Comparative figures

Certain of the 1985 comparative figures have been reclassified to conform to the presentation adopted in 1986.

19. Act of incorporation

The Corporation operates under the Air Canada Act, 1977, as amended.

20. Subsequent events

In February 1987, the Corporation entered into an agreement with CSFB-Effectenbank in Germany pursuant to which it will issue to the bank Deutsche Mark 200 million of 6⅜% interest adjustable subordinated perpetual bonds in consideration for which the bank will convert Deutsche Mark 200 million of existing long-term public bond debt into these subordinated perpetual bonds and to fund the interest payment requirements on the new perpetual bonds until conversion in 1992 and 1993. The principal component of the subordinated perpetual debt will be recorded in the accounts upon actual conversion and until such time the Corporation will be contingently liable for such obligations. The bonds are unsecured. The interest rate will be 6⅜% until 1994 and re-set for each subsequent 3 year period based on an interest rate index. The bonds may be called by the Corporation on each interest rate re-set date at 100% of par. As a result of this transaction, the deferred foreign exchange position in respect of the Deutsche Mark 200 million of existing long-term public bond debt ($52.1 million deferred loss as at December 31, 1986) will no longer be amortized to income.

SUMMARY PAGE

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1203 Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia B3J 1M5
STATUS	—Schedule C, Part I —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) proclaimed on February 1, 1972.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	A. Douglas Latter
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	1.4	1.2	1.7	1.9
Obligations to the private sector	0.1	0.3	nil	nil
Obligations to Canada	0.4	0.4	0.5	0.6
Equity of Canada	(0.3)	(0.6)	(0.1)	negl.
Cash from Canada for the year				
—budgetary	0.7	0.6	0.1	nil
—non-budgetary	nil	nil	nil	nil

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1986 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 20, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986 $	1985 $
Current		
Cash	303	16,801
Accounts receivable	667,793	526,967
Prepaid expenses	14,507	14,869
	682,603	558,637
Fixed, at cost (Note 4)	1,471,929	1,476,593
Less: accumulated depreciation	767,177	807,182
	704,752	669,411
	1,387,355	1,228,048

LIABILITIES	1986 $	1985 $
Current		
Bank indebtedness	111,455	300,000
Accounts payable and accrued liabilities	401,281	400,646
Obligation under capital lease agreements (Note 5)	84,340	77,685
Current portion of accrued employee termination benefits	52,969	24,538
	650,045	802,869
Long-term		
Accrued employee termination benefits	719,810	694,950
Obligation under capital lease agreements (Note 5)	286,874	371,214
	1,006,684	1,066,164
	1,656,729	1,869,033
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	933,988	845,503
Deficit	(1,203,362)	(1,486,488)
	(269,374)	(640,985)
	1,387,355	1,228,048

Approved by the Authority:

A. D. LATTER
Chairman

C. R. WORTHINGTON
Member

M. R. McGRATH
Treasurer

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Income		
Pilotage charges	5,804,151	5,484,593
Interest and other income	30,267	64,860
	5,834,418	5,549,453
Expenses		
Pilots' fees, salaries and benefits	2,976,931	3,019,500
Pilot boats, operating costs	1,889,727	1,897,577
Staff salaries and benefits	367,469	366,023
Transportation and travel	247,261	242,789
Professional and special services	215,275	199,821
Rentals	123,700	127,612
Depreciation	63,191	73,676
Communications	59,582	58,061
Utilities, materials and supplies	51,080	42,703
Sundry	43,194	43,792
Interest on capital leases	36,508	42,795
	6,073,918	6,114,349
Net loss for the year (Note 3(c))	239,500	564,896

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Balance, beginning of year	1,486,488	921,592
Net loss for the year	239,500	564,896
	1,725,988	1,486,488
Parliamentary appropriation to finance (Note 3(a))		
Cash operating loss	522,626	
Balance, end of the year	1,203,362	1,486,488

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Balance, beginning of year	845,503	845,503
Parliamentary appropriation to finance (Note 3(a))		
Additions to fixed assets	10,800	
Principal payments on capital leases	77,685	
	88,485	
Balance, end of year	933,988	845,503

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Financing activities		
Parliamentary appropriation to finance (Note 3(a))		
Cash operating loss	522,626	
Fixed asset additions	10,800	
Principal payments for capital leases	77,685	
	611,111	
Reimbursement of parliamentary appropriation		(186,468)
Principal portion of capital lease payments	(77,685)	(71,558)
Increase (decrease) in bank indebtedness	(188,545)	300,000
Cash provided by financing activities	344,881	41,974
Operating activities		
Cash (used for) provided from operations		
Net loss for the year	(239,500)	(564,896)
Items not requiring cash		
Depreciation	63,191	73,676
Increase in accrued employee termination benefits	82,186	70,713
Loss on disposal of fixed assets	1,105	2,220
Cash (used for) operations	(93,018)	(418,287)
Cash provided by (invested in) non cash working capital	(139,829)	279,738
Employee termination benefits payments	(28,895)	(93,989)
Cash (used for) operating activities	(261,742)	(232,538)
Investing activities		
Additions to fixed assets	(99,637)	(10,800)
Cash (used for) investing activities	(99,637)	(10,800)
(Decrease) in cash during the year	(16,498)	(201,364)
Cash, beginning of year	16,801	218,165
Cash, end of year	303	16,801

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

ATLANTIC PILOTAGE AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

(c) Contributed capital

Capital assets and the principal portion of payments under capital lease agreements financed from parliamentary appropriations are shown as contributed capital when approved by Parliament.

(d) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Parliamentary appropriation

(a) On March 26, 1986, the Government of Canada provided, through Appropriation Act No. 4, 1985-86, for the 1985 cash operating loss and capital expenditures of the Atlantic Pilotage Authority. An amount of $611,111 was received in 1986 by the Authority in respect of this appropriation.

(b) On December 4, 1986, the Treasury Board of Canada approved, under T.B. 803674, the amended 1986 Capital Budget of the Atlantic Pilotage Authority for the construction of a new pilot boat (Note 4). Approval has been granted for a 1986-87 final Supplementary Estimate to transfer $450,000 from Transport Canada Vote 5 to the Authority. A contract to construct the pilot boat, for a total cost of approximately $395,000, was signed on December 19, 1986. Delivery is expected in June, 1987.

(c) On February 12, 1987, Treasury Board approved the Authority's application, in the amount of $275,000, to include an item in Supplementary Estimates for 1986-87 for the 1986 cash operating loss and capital expenditures. The actual amounts are as follows:

	$
Cash operating loss	121,913
Fixed asset additions	21,143
Principal payments for capital leases	84,340
	227,396

4. Fixed assets

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land and buildings	450		450	450
Pilot boats	299,909	224,452	75,457	85,918
Pilot boats under capital lease	964,000	466,720	497,280	535,840
Furniture and equipment	129,076	76,005	53,071	47,203
Pilot boat under construction (Note 3(b))	78,494		78,494	
	1,471,929	767,177	704,752	669,411

5. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

		1986	1985
		$	$
9⅜%	lease agreement, due April 1991, payable in blended annual payments of $54,785	273,930	328,715
8%	lease agreement, due October 1989, payable in blended annual payments of $31,077	93,228	124,305
8%	lease agreement, due November 1989, payable in blended annual payments of $31,077	93,228	124,305
	Total lease payments	460,386	577,325
	Less: amount representing interest	89,172	128,426
	Principal amount of capital lease	371,214	448,899
	Less: current portion	84,340	77,685
	Principal amount of capital lease agreements net of current portion	286,874	371,214

The following is a schedule of lease payments under the capital leases expiring in 1989 and 1991.

	1986	1985
	$	$
Year ending December 31		
1986		116,939
1987	116,939	116,939
1988	116,939	116,939
1989	116,939	116,939
1990	54,784	54,784
1991	54,785	54,785
Total lease payments	460,386	577,325

Upon maturity of the leases, the Authority has the option to purchase each of the boats for $1.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

6. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $19,464 in 1986 ($20,985—1985). The estimated unfunded past service pension contribution with respect to these employees was approximately $128,000 at December 31, 1986 ($127,000 at December 31, 1985) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

7. Related party transactions

The Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

8. Cost reduction

The Authority continually monitors its operating expenditures in striving to operate on a self-sustaining financial basis. During 1986, steps were taken to reduce costs of pilots, pilot boats, and administrative overheads.

9. Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

SUMMARY PAGE

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes. The mandate of the corporation is prescribed by s. 10(1) of the *Atomic Energy Control Act* and by its charter and articles of incorporation.

BACKGROUND

Founded in 1952, AECL developed Candu power generating technology. It operates Canada's major research and development laboratories at Chalk River, Ontario and at Pinawa, Manitoba. Three provincial utilities received federal financing for nuclear facilities through AECL and now make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built recently in Argentina and in Korea and is providing services related to two Candu reactors under construction in Romania. Its design and engineering teams are important to the continued improvement and development of nuclear power stations and nuclear technology in general. Consideration is now being given to the privatization of the Radiochemical division of the company which produces and markets radiating isotopes and medical equipment.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0S4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	February 14, 1952 under Part I of *Canada Corporations Act*; continued July 8, 1977 under the *Canada Business Corporations Act*; certificate amended July 15, 1982.
CHIEF EXECUTIVE OFFICER	James Donnelly
CHAIRMAN	Basil A. Bénéteau
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	1,018	1,107	1,226	1,285
Obligations to the private sector	23	24	36	44
Obligations to Canada	626	649	720	767
Equity of Canada	196	177	148	143
Cash from Canada in the period				
— budgetary	218	275	326	336
— non-budgetary	nil	nil	nil	5

ATOMIC ENERGY OF CANADA LIMITED

MANAGEMENT RESPONSIBILITY

The financial statements and all other information presented in this annual report are the responsibility of the management and the Board of Directors of the Corporation. The financial statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The corporation maintains books of account, financial and management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, that operations are carried out effectively and that transactions are in accordance with Part XII of the Financial Administration Act and its regulations, as well as the charter, the by-laws and policies of the corporation. The corporation has met all reporting requirements established by the Financial Administration Act, including submission of a corporate plan, an operating budget, a capital budget, and this annual report.

The corporation's internal auditor has the responsibility for assessing the management systems and practices of the Corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the Corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the Corporation, reviews and advises the Board on the financial statements, the Auditor General's reports thereto and the plans and reports related to special examinations, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

AUDITOR'S REPORT

TO THE MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1987 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 8, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash and short-term deposits	57,701	55,495
Accounts receivable	142,182	126,858
Inventories (Note 3)	59,595	61,667
	259,478	244,020
Non-current inventory (Note 3)		1,579
Long-term receivables (Note 4)	597,378	699,163
Investment and deferred costs (Note 5)	107,652	110,280
Property, plant and equipment (Note 6)	53,607	51,955
	1,018,115	1,106,997

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities	124,594	133,759
Current portion of long-term debt	26,353	24,171
	150,947	157,930
Deferred revenue	14,592	64,255
Provision for contracts in progress		25,024
Accrued employee termination benefits	34,370	34,084
Long-term debt (Note 7)	622,545	648,898
	822,454	930,191
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	71,051	69,795
Retained earnings	109,610	92,011
	195,661	176,806
	1,018,115	1,106,997

Approved by the Board:

B. A. BÉNÉTEAU
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Commercial operations		
Revenue		
Nuclear supply and services	87,603	93,269
Radiation equipment and isotopes	111,209	92,617
Interest on long-term receivables	63,355	64,197
Interest on short-term deposits	5,965	10,238
	268,132	260,321
Costs and expenses		
Cost of sales and services	114,094	119,467
Product development	17,820	10,332
Marketing and administration	57,222	40,593
Interest on long-term debt	58,303	62,231
	247,439	232,623
Operating profit	20,693	27,698
Research and development operations		
Expenses	222,870	211,683
Less: revenue	38,039	24,867
parliamentary appropriations	181,737	176,612
Net expenses	3,094	10,204
Discontinued operations		
Expenses	36,397	58,161
Less: parliamentary appropriations	34,588	58,161
recovery from asset sales	1,809	
Net income	17,599	17,494

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning of the year	69,795	58,641
Parliamentary appropriations for loan principal repayment	1,256	11,154
Balance at end of the year	71,051	69,795

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Balance at beginning of the year	92,011	74,517
Net income	17,599	17,494
Balance at end of the year	109,610	92,011

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Net income	17,599	17,494
Depreciation and amortization	6,822	6,175
	24,421	23,669
Increase in operating working capital	(13,444)	(26,173)
Cash from (used in) operations	10,977	(2,504)
Investing activities		
Heavy water production		(29,193)
Parliamentary appropriations for heavy water production		29,193
Acquisition of commercial property, plant and equipment net of disposal	(7,438)	(4,947)
Increase in deferred costs	(1,758)	(6,985)
Cash invested	(9,196)	(11,932)
Financing activities		
Repayment of long-term debt	(24,171)	(83,013)
Proceeds from long-term notes receivable	23,340	19,126
Parliamentary appropriations for loan principal repayment	1,256	11,154
Cash from (used in) financing	425	(52,733)
Increase (decrease) in cash and short-term deposits	2,206	(67,169)
Cash and short-term deposits at beginning of the year	55,495	122,664
Cash and short-term deposits at end of the year	57,701	55,495

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction, except those covered by forward exchange contracts, where the rate established by the terms of the contract is used. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water is valued at the lower of average cost, less related parliamentary appropriations, and net realizable value. Heavy water inventory not expected to be sold within the next year or used in operations is classified as non-current.

Investment and deferred costs

Investment and deferred costs are recorded at cost and charged to the revenue derived therefrom over the expected period of revenue generation.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Other property, plant and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage-of-completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the Corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1987	1986
	(in thousands of dollars)	
Research and development operations	181,737	176,612
Discontinued operations		
Prototype reactors	11,855	18,331
Heavy water plant closures	18,839	35,382
LaPrade plant protection	1,850	2,302
Heavy water plant loan interest	2,044	2,146
	34,588	58,161
Heavy water production		29,193
Heavy water plant loan principal	1,256	11,154
	217,581	275,120

3. Inventories

	1987	1986
	(in thousands of dollars)	
Current		
Radiation equipment and materials	44,916	37,763
Heavy water	9,653	20,904
Maintenance and general supplies	5,026	3,000
	59,595	61,667
Non-current		
Heavy water	554,787	556,366
Less: accumulated parliamentary appropriations	554,787	554,787
		1,579

Accumulated parliamentary appropriations are repayable, together with interest thereon, to the extent of future revenue from sales of related heavy water. At March 31, 1987 no significant contracts had been finalized for the sale of heavy water funded by parliamentary appropriations.

4. Long-term receivables

	1987	1986
	(in thousands of dollars)	
Notes receivable from provincial utilities in respect of the financing of nuclear facilities (refer to Note 7 for related debt)	600,219	623,559
Contract receivables maturing through 1995	34,069	96,064
Mortgages receivable and other	5,523	5,132
	639,811	724,755
Current portion	42,433	25,592
	597,378	699,163

During the year, a major project was completed and the terms of payment of amounts still outstanding under the contract were re-negotiated. As a result, the related provision for contracts in progress and deferred revenue balances as at March 31, 1987 are reflected as an allowance against contract receivables.

5. Investment and deferred costs

	1987	1986
	(in thousands of dollars)	
Investment in Pickering 1 and 2		
The Corporation, Ontario Hydro, and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering «A» nuclear generating station, with ownership of these units being vested in Ontario Hydro. Under the agreement, the Corporation is entitled to receive payments until the year 2001 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2	84,012	84,012
Deferred costs		
Costs incurred in modifying non-corporation owned facilities for revenue-producing purposes and other deferred costs	23,640	26,268
	107,652	110,280

Pickering Units 1 and 2 remain shut down for replacement of the pressure tubes and therefore the Corporation did not earn any revenue during the 1986 and 1987 years. As a result, no amortization of the investment was charged in either year. The reactors are currently scheduled to be back in operation in calendar 1987. Extension of the agreement beyond 2001 is currently being finalized with Ontario Hydro due to the shutdown.

Amortization of deferred costs for the year amounted to $1.5 million (1986—$.5 million).

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987—*Continued*

6. Property, plant and equipment

	1987			1986
	Cost	Government funding and accumulated depreciation	Net	Net
	(in thousands of dollars)			
Commercial operations				
Land and improvements	2,419	1,067	1,352	1,587
Buildings	49,328	19,919	29,409	26,642
Machinery and equipment	39,787	19,673	20,114	20,866
	91,534	40,659	50,875	49,095
Research and development operations				
Land and improvements	9,689	9,689		
Buildings	67,690	64,958	2,732	2,860
Reactors and equipment	240,350	240,350		
Construction in progress	57,730	57,730		
	375,459	372,727	2,732	2,860
Discontinued operations				
Prototype reactors	170,557	170,557		
Heavy water plants	802,881	802,881		
	1,440,431	1,386,824	53,607	51,955

Depreciation of commercial property, plant and equipment for the year ended March 31, 1987 amounted to $5.3 million (1986—$5.7 million).

Research and development property, plant and equipment expensed during the year amounted to $20.1 million (1986—$17.9 million).

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. A program has been developed and implemented to bring the facilities to a safe-storage mode as the initial stage of decommissioning. Currently, the Gentilly 1 and Douglas Point prototype reactors are on a safe-keeping basis. The balance of the Douglas Point program is proceeding on target, with an estimated cost to complete of $3.2 million. The future net decommissioning costs of nuclear research and prototype facilities cannot be quantified at this time due to the uncertainty as to the exact nature, timing and ultimate disposal alternatives. In accordance with the Corporation's accounting policy, any such costs will be expensed when incurred.

The closure of the heavy water plants at Glace Bay and Port Hawkesbury commenced July 1985 and is close to completion, with an estimated cost of $2.0 million for remaining work.

7. Long-term debt

	1987	1986
	(in thousands of dollars)	
Loans from Government of Canada		
To finance provincial utility nuclear facilities maturing through 2008 at fixed interest rates varying from 6.687% to 9.706% (refer to Note 4 for related receivables)	599,582	621,643
To finance leased heavy water and other assets, maturing through 2003 at fixed interest rates varying from 4.125% to 10%	25,964	27,142
Loans from third parties		
To finance the purchase of the Glace Bay heavy water plant, maturing through 1998 at an imputed interest rate of 8.875%	23,352	24,284
	648,898	673,069
Current portion	26,353	24,171
	622,545	648,898

Loan repayments required over the succeeding years are as follows (millions of dollars): 1988—$26.4; 1989—$47.7; 1990—$30.3; 1991—$32.9; 1992—$35.9; and subsequent to 1992—$475.7.

8. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the Corporation had the following transactions with the Government of Canada:

	1987	1986
	(in thousands of dollars)	
Repayment of loans and interest	81,358	134,757
Payments to the Public Service Superannuation Plan	12,748	14,526

In the normal course of business, the Corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

9. Contingencies

Certain claims against the corporation have arisen in the course of its medical products business and were pending at March 31, 1987. While the amount of any ultimate liability cannot be determined at this time, the outcome of these matters in the opinion of management will have no material effect on the corporation's financial position or results of operations.

10. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the corporation was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The corporation is a Schedule C Part I Crown corporation under the Financial Administration Act. The corporation is exempt from income taxes.

Operations

The operations of the corporation are reported in the Statement of Income as commercial operations, research and development operations, and discontinued operations.

Commercial operations consist of nuclear power engineering and design, project management, operating plant support services, manufacturing and selling of medical and industrial radiation equipment and radioisotopes, and investments.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR END MARCH 31, 1987—*Concluded*

Research and development operations consist of basic and applied nuclear research and development, and contract research and development services.

Discontinued operations consist of placing and maintaining prototype reactors in a safe-storage mode as the initial stage of decommissioning, as well as the activities associated with closure and protection of the heavy water plants at Glace Bay, Port Hawkesbury and LaPrade.

Insurance

The corporation assumes substantially all risks pertaining to the assets and operations of research and development, and prototype reactors. Commercial assets and operations, as well as heavy water inventories, are insured to the extent considered appropriate.

Sales agents' remuneration

Guidelines concerning the commercial practices of Crown corporations require disclosure of sales agents and the total remuneration paid to them during the year.

Remuneration and expenses paid to the following sales agents and representatives in 1987, primarily with respect to commercial operations, aggregated $2.0 million (1986—$2.3 million):

Alnor Instruments AB, Sweden; Aristons Ltd., Sri Lanka; B.C. Simeon Park, U.S.A.; Bio Nuclear Diagnostica Industria E. Comercio Ltda., Brazil; Companhio Brazileira De Radiologia, Brazil; ETS F.A. Kettaneh S.A., Lebanon; Eastronics Limited, Israel; Gammaster, B.V., The Netherlands; Gemed Sistemas Medicos C.A., Venezuela; General Machinery Company Ltda., Chile; General Medica De Columbia Ltda., Columbia; Hamco Commercial S.C.R.L. Lima, Peru; International General Electric Co. (India) Ltd., India; Jardin Danby Ltd., Hong Kong; Korea General Trading Corporation, Republic of South Korea; Kostas Karayannis S.A., Greece; Marsman & Company Incorporated, Philippines; Marubeni Corporation, Japan; Medtel Pty Limited, N.S.W. Australia; Mundinter, Portugal; Novelait (Medical) Limited, Hong Kong; Nuclital, s.r.l., Italy; Pacific Economic Development Corporation, U.S.A.; P.I.I., U.S.A.; P.T. Sanga Kencana International, Indonesia; Radiotherapy & Medical Systems Pty Ltd., Australia; Societa Lombarda Di Televisione s.r.i., Italy; Tecnologia Em Radiacao Ltda., Brazil; Tamathe s.r.l., Argentina; Tareq Company, Kuwait; Zelin Limited, Pakistan.

SUMMARY PAGE

BANK OF CANADA

MANDATE

The Bank of Canada is responsible for the formulation and implementation of monetary policy in Canada and acts as the government's fiscal agent. The Bank has the sole right to issue currency intended for circulation in Canada and it fixes the percentage of the deposit liabilities of chartered banks which they must maintain as secondary reserves. It conducts open-market operations, buying or selling securities as, in its judgement, the progress of Canada's economy requires. As fiscal agent, it handles the issue of securities of Canada and payment of related interest and principal; it also cashes and negotiates cheques drawn on the Receiver General. It administers the Exchange Fund Account and acts as agent for the government's operations in the foreign exchange market.

BACKGROUND

The Bank was created by its Act in 1934 as Canada's central bank.

CORPORATION DATA

HEAD OFFICE	234 Wellington Street Ottawa, Ontario K1A 0G9
STATUS	Acts as the fiscal agent of the Government of Canada; is exempt from the provisions of Divisions I to IV of Part XII of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1934, by *The Bank of Canada Act* (R.S.C. 1970, B-2).
CHIEF EXECUTIVE OFFICER	J. W. Crow
AUDITOR	Arthur Andersen & Co. and Ernst & Whinney.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984**	**1983**
Expenses, before depreciation	143	135	118	110

Note: This Financial Summary is cursory compared with that for any other corporation in this Report. This is appropriate because the nature of the operations of a central bank makes its financial statements unique in their import. For example: the Bank's assets are mostly securities of Canada and its revenues are mostly the interest paid to it by Canada on those securities. Therefore, the substantial net income (1985, $1,880 million; 1986, $1,936 million) which the Bank pays to Canada is simply completion of a circular flow of cash, diminished by the amount of the Bank's operating expenses.

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1986 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1986 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

Arthur Andersen & Co.
Ernst & Whinney

Ottawa, Canada
January 15, 1987

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1986

(with comparative figures for 1985)
(in thousands of dollars)

ASSETS	1986	1985
Deposits payable in foreign currencies		
U.S.A. dollars	314,896	533,581
Other currencies	8,159	35,723
	323,055	569,304
Advances to members of the Canadian Payments Association (Note 2)	867,531	3,468,756
Investments—At amortized values (Note 3)		
Treasury bills of Canada	7,803,859	3,983,915
Other securities issued or guaranteed by Canada maturing within three years	2,969,430	3,459,594
Other securities issued or guaranteed by Canada not maturing within three years	7,437,840	8,223,748
Other investments	1,024,157	2,633
	19,235,286	15,669,890
Bank premises (Note 4)	138,472	118,471
Cheques drawn on members of the Canadian Payments Association (Note 8)		767,344
Accrued interest on investments	323,363	345,224
Collections and payments in process of settlement Government of Canada (net) (Note 8)		145,771
Other assets	57,008	49,830
	20,944,715	21,134,590

LIABILITIES	1986	1985
Capital paid up (Note 5)	5,000	5,000
Rest fund (Note 6)	25,000	25,000
Notes in circulation	17,911,360	16,671,992
Deposits		
Government of Canada	48,647	313,416
Chartered banks	2,446,039	2,201,122
Other members of the Canadian Payments Association	241,211	205,528
Other deposits	159,132	168,238
	2,895,029	2,888,304
Liabilities payable in foreign currencies		
Government of Canada	86,992	371,943
Other	27	27
	87,019	371,970
Bank of Canada cheques outstanding (Note 8)	11,351	935,793
Other liabilities (Note 7)	9,956	236,531
	20,944,715	21,134,590

See accompanying notes to the financial statements.

G. K. BOUEY
Governor

J. E. H. CONDER
Chief Accountant

BANK OF CANADA—*Continued*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1986
(with comparative figures for 1985)
(in thousands of dollars)

	1986	1985
Revenue		
Revenue from investments and other sources net of interest paid on deposits of $6,601 ($4,552 in 1985)	2,092,189	2,027,447
Expense		
Salaries(1)	62,234	57,018
Contributions to pension and insurance funds(2)	7,040	8,073
Other staff expenses(3)	1,411	1,564
Directors' fees	109	70
Auditors' fees and expenses	740	380
Taxes—Municipal and business	8,161	7,496
Banknote costs	32,561	33,007
Data processing and computer costs	5,745	5,142
Premises maintenance—Net of rental income(4)	14,805	12,585
Printing of publications	541	459
Other printing and stationery	2,119	1,831
Postage and express	2,158	2,106
Telecommunications	1,574	1,817
Travel and staff transfers	2,009	2,112
Other expenses	2,067	1,770
	143,274	135,430
Depreciation on buildings and equipment	12,449	11,986
	155,723	147,416
Net revenue payable to Receiver General for Canada	1,936,466	1,880,031

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,289 in 1986 compared with 2,215 in 1985.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include retirement allowances and educational training costs.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Significant Accounting Policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and Expenses

Revenues and expenses are accounted for on the accrual basis except for interest on advances to a bank ordered to be wound up where interest is recorded as received.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of Foreign Currencies

Assets and liabilities in foreign currencies are translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank Premises

Bank premises, consisting of land, buildings and equipment, are recorded at cost less accumulated depreciation. Depreciation is calculated on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

2. Advances to Members of the Canadian Payments Association

Advances as at December 31, 1986 include a total of $790,831,007 ($1,575,555,885 in 1985) provided to the Canadian Commercial Bank and the Northland Bank for which winding-up orders have been issued by the courts. The liquidators appointed by the courts were also appointed as agents of the Bank of Canada for the purpose of realizing on the loan portfolios held as security against the respective advances.

To ensure the maximum return on the realization of the loan portfolios, the liquidations may extend over several years. On the basis of the information available at December 31, 1986, it is the opinion of the Bank of Canada that its advances will be fully repaid from the proceeds of the liquidations.

3. Investments

Included are securities of the Government of Canada held under Purchase and Resale Agreements (PRA). As at December 31, 1986 there were no securities held under PRA ($75,145,489 in 1985).

BANK OF CANADA—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

4. Bank Premises

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land and buildings	138,572	53,820	84,752	63,200
Computer equipment	26,436	17,678	8,758	9,721
Other equipment	34,964	20,411	14,553	13,112
	199,972	91,909	108,063	86,033
Projects in progress	30,409		30,409	32,438
	230,381	91,909	138,472	118,471

5. Capital

The authorized capital of the Bank is $5,000,000 divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

6. Rest Fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25,000,000 in 1955. Subsequently all net revenues have been paid to the Receiver General for Canada.

7. Other Liabilities

As at December 31, 1986, all net revenue for 1986 had been paid to the Receiver General for Canada. (In 1985, $230,031,132 was paid subsequent to year-end).

8. Settlement of Daily Clearing of Cheques and Other Payment Items

In response to a request from the Canadian Payments Association, the Bank of Canada took steps during 1986 to eliminate the effect of the one-day lag in the settlement of the daily clearing of cheques and other payment items among banks and other deposit-taking institutions. This change resulted in the elimination or substantial reduction in payment items in process of settlement, as reflected in the relevant categories in the Statement of Assets and Liabilities. The corresponding figures for 1985 reflect a one-day lag in settlement.

9. Contingent Liabilities

The Bank has agreed with the Bank for International Settlements to participate in an international initiative to provide credit facilities to the International Monetary Fund. The Bank's potential liability under this agreement, which expires in June 1988, is limited to the placing of deposits with the Bank for International Settlements, if required, to finance loans made under the facility. Pursuant to the agreement, the Bank is contingently liable in the amount of SDR 176,407,186 ($297,884,147 at the December 31, 1986 exchange rate).

During 1986 the Bank of Canada also participated in an international initiative to provide short-term credit facilities to the Banco de Mexico through the Bank for International Settlements. Under this arrangement, the Bank's potential liability is limited to the placing of deposits with the Bank for International Settlements in the event that repayments due under the credit facility are not met. As at December 31, 1986, the Bank of Canada's contingent liability on the principal amount outstanding under this arrangement was U.S. $16,356,635 ($22,580,334 at the December 31, 1986 exchange rate); a repayment by the Banco de Mexico on January 5, 1987 reduced the Bank of Canada's potential liability to U.S. $10,160,923 ($13,961,108 at the January 5, 1987 exchange rate).

SUMMARY PAGE

CANADA COUNCIL

MANDATE

To foster and promote the study, enjoyment and production of works in the arts; to coordinate UNESCO activities in Canada and Canadian participation in various UNESCO activities abroad.

BACKGROUND

The Council receives a parliamentary grant each year for its operations. As well, it has income from the $50 million Endowment Fund which was created by its Act and from monies and properties donated to the Council and administered as Special Funds. It is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1P 5V8
STATUS	— exempt from Divisions I to IV of Part XII of the *Financial Administration Act;* — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1957, by *the Canada Council Act* (R.S.C. 1970, C-2)
CHAIRMAN	Maureen Forrester
CHIEF EXECUTIVE OFFICER	Peter Roberts
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Assets — Endowment Account	121.2	107.4	97.3	96.6
— Special Funds	38.8	35.9	31.7	29.4
Cash from Canada in the period				
— budgetary	85.5	74.2	72.6	65.6
— non-budgetary	nil	nil	nil	nil
Other revenues	9.6	11.6	11.5	10.8
Outlays on grants, services and art	84.3	69.4	70.4	65.6

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND THE
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1987 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1987

(in thousands of dollars)

ASSETS	1987	1986	LIABILITIES	1987	1986
Cash and short-term deposits	9,853	6,814	Bank overdraft	3,828	
Accrued interest	1,418	1,671	Grants payable	19,081	19,285
Accounts receivable	231	271	Accounts payable and accrued liabilities	1,649	1,762
Prepaid expenses	239	393	Deferred credits (Note 6)	392	985
Investments (Note 4)	96,785	87,124	Due to Special Funds	2,483	2,245
Equipment and leasehold improvements (Note 5)	1,470	809	Due to Special Trusts (Note 7)	1,307	873
Works of art	11,249	10,327	Provision for employee termination benefits	799	1,049
				29,539	26,199
			EQUITY		
			Fund capital		
			Principal, established pursuant to Section 14 of the Act	50,000	50,000
			Accumulated net gains on disposal of investments	26,121	13,850
				76,121	63,850
			Contributed surplus—Works of art	11,249	10,327
				87,370	74,177
			Surplus		
			Appropriated	2,700	2,300
			Unappropriated	1,636	4,733
				4,336	7,033
				91,706	81,210
	121,245	107,409		121,245	107,409

Approved by the Council:

PETER BROWN
Treasurer

JACQUES LEFEBVRE
Vice-Chairman

CANADA COUNCIL—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Cash and short-term deposits	2,845	3,077
Accrued interest	509	625
Investments (Note 4)	32,961	29,973
Due from Endowment Account	2,483	2,245
	38,798	35,920

LIABILITIES	1987	1986
Grants payable	2,355	3,189
EQUITY		
Fund capital		
Principal	30,484	30,256
Accumulated net gains on disposal of investments	5,338	1,936
	35,822	32,192
Surplus	621	539
	36,443	32,731
	38,798	35,920

Approved by the Council:

PETER BROWN
Treasurer

JACQUES LEFEBVRE
Vice-Chairman

STATEMENT OF REVENUE AND EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Revenue		
Parliamentary grants	85,311	74,244
Interest and dividends	8,423	10,470
Art Bank rental fees	737	670
Cancelled grants, approved in previous years, and refunds	431	471
	94,902	85,855
Expenditure		
Arts		
Grants and services	83,166	68,441
Administration (Schedule)	7,145	6,255
Works of art	922	811
	91,233	75,507
Canadian Commission for UNESCO		
Administration (Schedule)	741	838
Grants	182	143
	923	981
General administration (Schedule)	5,443	5,608
	97,599	82,096
Excess of revenue over expenditure (expenditure over revenue) for the year	(2,697)	3,759

CANADA COUNCIL—*Continued*

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	Fund capital				Contributed surplus		Surplus			
		Accumulated net gains on disposal of investments	Total		Total				Total	
	Principal		1987	1986	1987	1986	Appropriated	Unappropriated	1987	1986
Balance at beginning of the year	50,000	13,850	63,850	59,586	10,327	9,516	2,300	4,733	7,033	3,274
Net gains on disposal of investments		12,271	12,271	4,264						
Works of art purchased during the year					922	811				
Increase in appropriated surplus							400	(400)		
Excess of revenue over expenditure (expenditure over revenue) for the year								(2,697)	(2,697)	3,759
Balance at end of the year	50,000	26,121	76,121	63,850	11,249	10,327	2,700	1,636	4,336	7,033

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2) FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholarship	Jean A. Chalmers	Molson Prize	Lynch-Staunton	Frances and J.P. Barwick	John B.C. Watkins	Vida Peene	Coburn Fellowship Trust	Total 1987	Total 1986
Revenue and expenditure											
Revenue											
Interest and dividends	1,439	1,211	47	99	100	8	17	52	1	2,974	3,231
Expenditure											
Grants	1,029	908	42	100	156			52		2,287	2,547
Administration	166	204	3	4						377	300
	1,195	1,112	45	104	156			52		2,664	2,847
Excess of revenue over expenditure (expenditure over revenue) for the year	244	99	2	(5)	(56)	8	17		1	310	384
Equity											
Fund capital											
Principal											
Balance at beginning of the year	13,315	14,029	500	1,000	699	93		600	20	30,256	27,809
Cash received											2,187
Net income capitalized	127	101								228	260
Balance at end of the year	13,442	14,130	500	1,000	699	93		600	20	30,484	30,256
Accumulated net gains on disposal of investments											
Balance at beginning of the year	987	651		122	176					1,936	881
Net gains on disposal of investments	1,664	1,400		166	172					3,402	1,055
Balance at end of the year	2,651	2,051		288	348					5,338	1,936
	16,093	16,181	500	1,288	1,047	93		600	20	35,822	32,192
Surplus											
Balance at beginning of the year	69	2	28	5	312	8	115			539	415
Excess of revenue over expenditure (expenditure over revenue) for the year	244	99	2	(5)	(56)	8	17		1	310	384
Net income capitalized	(127)	(101)								(228)	(260)
Balance at end of the year	186		30		256	16	132		1	621	539
	16,279	16,181	530	1,288	1,303	109	132	600	21	36,443	32,731

CANADA COUNCIL—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Operations		
Excess of revenue over expenditure (expenditure over revenue) for the year	(2,697)	3,759
Items not affecting cash		
Depreciation and amortization	332	174
Loss on disposal of equipment	27	
Employee termination benefits	(250)	34
	(2,588)	3,967
Decrease (increase) in accrued interest	253	(229)
Decrease (increase) in accounts receivable	40	(146)
Decrease (increase) in prepaid expenses	154	(93)
Increase (decrease) in grants payable	(204)	834
Increase (decrease) in accounts payable	(113)	484
Increase (decrease) in deferred credits	(593)	543
Increase in amount due to Special Funds and Special Trusts	672	867
Funds provided by (applied to) operation activities	(2,379)	6,227
Investment		
Acquisition of equipment and leasehold improvements	(1,079)	(717)
Proceeds on disposal of equipment	59	
Increase in investments	(9,661)	(6,667)
Funds applied to investment activities	(10,681)	(7,384)
Financing		
Net gains on disposal of investments	12,271	4,264
Funds generated by financing activity	12,271	4,264
Increase (decrease) in funds	(789)	3,107
Funds at beginning of the year	6,814	3,707
Funds (cash, short-term deposits and bank overdraft) at end of the year	6,025	6,814

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million. Except for the annual parliamentary grant, monies or properties donated to the Council pursuant to Section 20 of the Act are generally accounted for as Special Funds. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works, in the arts.

2. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam trust, the assets forming any such Killam trust shall thereupon be paid over to certain universities which have also benefited under the will."

The cash and securities received and the proceeds have been invested in a separate portfolio.

(b) Killam Special Scholarship

This fund was established by way of securities received from the late Mrs. Dorothy J. Killam. Dividends and proceeds from the redemption of those securities amounted to $13,653,344. The net income from this fund is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent of similar institutions in Canada.

(c) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

(d) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". There is no restriction placed on the recipient as to the use of the prize.

(e) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of the late V.M. Lynch-Staunton, the income from which is available for the regular programmes of the Council.

(f) Frances Elizabeth Barwick and J.P. Barwick

A bequest of $40,000 in cash was received from the estate of the late Mrs. Frances Elizabeth Barwick with the condition that "such bequest be applied for the benefit and encouragement of the arts". A bequest of $53,000 was also received from the estate of J.P. Barwick "for the benefit of the musical division of the arts and for the encouragement of the musical arts". The total fund is to be used for the benefit of the musical division.

(g) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(h) Vida Peene

This fund was established by a bequest in cash of $599,761 received from the late Vida Peene to provide payments to specified organizations.

CANADA COUNCIL—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

(i) Funds will eventually be received from the following bequests:

(a) Edith Davis Webb
This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

(b) Coburn Fellowship Trust
This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada. It consists of an amount of $100 from Kathleen Coburn to establish this fund as well as a $20,000 donation received from F.E. Coburn.

3. Significant accounting policies

(a) Investments

Bonds, debentures, equities and mortgages are recorded at cost. The portfolios of two Special Funds (Molson Prize and Lynch-Staunton) are merged with the Endowment Account. The participation of each fund was calculated on the basis of market value. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

(b) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 10 years)

(c) Works of art

Works of art are recorded at cost.

(d) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(e) Gains and losses on disposal of investments

Pursuant to subsection 19(2) of the Act, net gains on disposal of investments are credited to the fund capital. Net losses on disposal of investments are charged against this account to the extent of the balance available therein. In the event that losses exceed the balance available in the account, the excess is recorded as an expenditure in the year of realization.

(f) Contributed surplus

Amounts paid during the year for the purchase of works of art are expensed. Such purchases are then capitalized as contributed surplus—Works of art and no depreciation is recorded.

(g) Appropriated surplus

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Any changes in this account are approved by the Council.

(h) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

(i) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council.

(j) Grants

Grants approved by the Council are recorded as expenditure in the year determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For Special Funds, such items are deducted from the grants expenditure.

4. Investments

	1987		1986	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Equities	51,117	68,336	30,612	48,507
Bonds and debentures	43,323	49,021	53,844	60,750
Mortgages	2,345	2,207	2,668	2,464
	96,785	119,564	87,124	111,721
Special Funds				
Bonds and debentures	18,700	20,084	18,718	21,084
Equities	13,916	20,472	10,867	16,182
Mortgages	345	270	388	298
	32,961	40,826	29,973	37,564

5. Equipment and leasehold improvements

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	1,230	491	739	505
Leasehold improvements	841	110	731	304
	2,071	601	1,470	809

6. Deferred credits

	1987	1986
	(in thousands of dollars)	
Deferred revenue—Art Bank	212	244
Canadian Commission for UNESCO	180	232
Deferred rent		509
	392	985

The deferred credit amount from the Canadian Commission for UNESCO represents funds received for specific programs for which expenditures have not yet been incurred

CANADA COUNCIL—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

7. Due to Special Trust

These funds have been accounted for separately due to special conditions related to the donations.

(i) Glenn Gould Prize Fund

The Council received $475,113 from the Glenn Gould Memorial Foundation to provide a prize of $50,000 every three years (funds permitting) to an outstanding individual for his/her original contribution in the field of Music and Communications. Since inception, the fund has earned $76,767, and has received a further advance of $50,000, and the balance stood at $601,880 at March 31, 1987.

(ii) Joseph S. Stauffer Fund

The Council received $350,000 from the Estate of Joseph S. Stauffer, the income from which is to provide prizes to encourage promising young Canadians in the fields of music, visual arts and literature. Since inception, the fund has earned $51,140, and the balance stood at $401,140 at March 31, 1987.

(iii) The Duke and Duchess of York Prize in Photography

During the year, the Government of Canada endowed $170,000 to Council as a wedding gift to The Duke and Duchess of York. The income from this endowment is to be used to provide an annual scholarship to a professional artist for personal creative work or advanced study in photography. The endowment earned $1,860 during the year and the value of the endowment was $171,860 at March 31, 1987.

(iv) The Gershon Iskowitz Prize

The Gershon Iskowitz Foundation has created the Gershon Iskowitz Prize to be administered and awarded by Council every two years to a mature, successful professional Canadian artist for personal creative work or continuing research in visual arts. During the year, The Gershon Iskowitz Foundation donated $29,750 to Council to cover the prize and its administration. As at March 31, 1987, the balance stood at $2,791.

(v) Visiting Foreign Artists Program

The Visiting Foreign Artists Program is administered by the Arts Awards Service of the Canada Council on behalf of the Department of External Affairs. It is a residency program through which professional Canadian organizations receive assistance to invite distinguished foreign artists from any country outside Canada for periods ranging from two weeks to four months. As at March 31, 1987, the balance stood at $128,908.

8. Lease commitments

The Council is a party to long-term leases in respect to rental accommodation. The aggregate minimum annual rental is as follows:

	(in thousands of dollars)
1988	1,511
1989	1,521
1990	1,527
1991	1,430
1992	1,410

9. Comparative figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

SCHEDULE OF ADMINISTRATION EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total	
				1987	1986
Salaries	4,811	474	2,741	8,026	8,041
Employee benefits	454	48	285	787	1,055
Staff travel	693	58	82	833	720
Office accommodation	178		608	786	773
Communications	435	37	160	632	521
Informatics	14	7	321	342	210
Depreciation and amortization	42		290	332	174
Office expenses and equipment	46	10	262	318	203
Printing, publications and duplicating	185	23	109	317	283
Investment portfolio management			300	300	199
Council boards' expenses including members' honoraria	65	62	158	285	218
Professional and special services	151	21	107	279	225
Miscellaneous	71	1	20	92	79
	7,145	741	5,443	13,329	12,701

SUMMARY PAGE

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance in respect of deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies).

BACKGROUND

The corporation was established by the *Canada Deposit Insurance Corporation Act* in 1967. Member institutions pay annual premiums to the Deposit Insurance Fund to meet depositors' claims. However, recent payments to depositors of insolvent financial institutions have caused this fund to have a net deficit position.

CORPORATION DATA

HEAD OFFICE	320 Queen Street P.O. Box 2340, Station D Ottawa, Ontario K1P 5W5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas Hockin, P.C., M.P., Minister of State for Finance.
DEPARTMENT	Finance
YEAR AND MEANS OF INCORPORATION	1967; by *The Canada Deposit Insurance Corporation Act* (R.S.C. 1970, C-3, as amended).
CHIEF EXECUTIVE OFFICER	Charles C. de Léry
CHAIRMAN	Ronald McKinlay
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984 (restated)**	**1983**
At the end of the year				
Total Assets	1,530	1,676	830	1,157
Obligations to the private sector	1,277	1,034	975	805
Obligations to Canada	965	956	nil	30
Equity of Canada*	(1,245)	(1,235)	(827)	(332)
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	16	956	(30)	30

* Represents deficiency in the Insurance Fund.

CANADA DEPOSIT INSURANCE CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1986 and the statements of investment and administrative operations, deposit insurance fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting policy as described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 8, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

(in thousands of dollars)

ASSETS	1986	1985	LIABILITIES	1986	1985
Treasury bills and term deposits	63,251	64,191	Bank indebtedness	840	10,532
Premiums and other accounts receivable	8,688	16,951	Accounts payable	3,982	2,626
Income taxes recoverable		44,025	Accrued liability (Note 6b)	275,000	
Mortgages	747	1,039	Due to member institutions		27,647
Loans to member institutions (Note 4)	497,414	500,062	Loans from member institutions	1,001,044	995,895
Claims in respect of insured deposits (Note 5)	959,324	1,049,895	Loans from Consolidated Revenue Fund (Note 7)	965,212	956,211
Furniture, equipment and leasehold improvements	584	206			
				2,246,078	1,992,911
			General provision for loss (Note 8)	529,215	918,836
				2,775,293	2,911,747
			DEPOSIT INSURANCE FUND		
			Deficiency at year end	(1,245,285)	(1,235,378)
	1,530,008	1,676,369		1,530,008	1,676,369

Approved by the Board:

R. McKINLAY
Chairman

R.M. HAMMOND
Director

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985 (restated)
Interest revenue		
Income tax recovery	5,640	
Treasury bills	2,859	3,835
Other	134	256
	8,633	4,091
Expenses		
Inspection and other fees	5,191	5,254
General, administrative and other	1,112	1,008
Salaries and employee benefits	1,432	709
	7,735	6,971
Net earnings (loss) from investment and administrative operations	898	(2,880)

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985 (restated)
Deficiency, beginning of year	1,235,378	826,787
Insurance operations		
Premiums	216,792	57,876
Interest on loans to member institutions	109,553	105,629
Other interest	90	3,934
	326,435	167,439
Cost of guarantees (Note 6)	475,000	
Interest on loans from member institutions	108,859	108,606
Interest—Consolidated Revenue Fund	82,820	35,101
Interest in respect of insured deposits	561	9,443
Provision for loss (reversal)	(330,000)	420,000
	337,240	573,150
Deficiency from insurance operations for the year	10,805	405,711
Deficiency before net earnings (loss) from investment and administrative operations	1,246,183	1,232,498
Net earnings (loss) from investment and administrative operations	898	(2,880)
Deficiency, end of year	1,245,285	1,235,378

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Cash provided by (used in) Investment and Administrative Operations		
Interest revenue	8,601	4,084
Inspection and other fees	(6,275)	(4,199)
General, administrative and other	(1,133)	(908)
Salaries and employee benefits	(1,421)	(666)
Income tax recovery	44,025	
Purchase of furniture, equipment and leasehold improvements	(470)	(88)
	43,327	(1,777)
Cash provided by (used in) Insurance Activities		
Premiums	219,054	66,823
Cost of guarantees	(200,000)	
Payment of claims in respect of insured deposits	(97,933)	(1,029,047)
Recoveries of claims in respect of insured deposits	144,329	120,252
Interest on loans to member institutions	7,284	6,758
Interest in respect of insured deposits	(1,200)	(9,443)
Realization of mortgages	283	1,329
Interest on mortgages	93	188
Interest—Consolidated Revenue Fund	(90,271)	(13,877)
Repayment of due to member institutions	(27,647)	
Loans to member institutions	(29,076)	(81,361)
Repayment of loans to member institutions	23,033	900
Quebec sales tax on insurance premiums	1,023	187
	(51,028)	(937,291)
Non-cash Insurance Activities		
Loans to member institutions	(28,197)	(81,984)
Recoveries of claims in respect of insured deposits	23,048	40,000
	(5,149)	(41,984)
Cash provided by (used in) Financing Activities		
Loans from Consolidated Revenue Fund	260,000	935,000
Repayment of loans from Consolidated Revenue Fund	(243,547)	
	16,453	935,000
Non-cash Financing Activities		
Loans from member institutions	5,149	41,984
Increase (decrease) in cash	8,752	(4,068)
Cash balance at beginning of year	53,659	57,727
Cash balance at end of year	62,411	53,659
Cash is comprised of		
Treasury bills and term deposits	63,251	64,191
Bank indebtedness	(840)	(10,532)
	62,411	53,659

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act). It is a Crown corporation named in Schedule C Part I of the Financial Administration Act.

The Corporation's principal objective is to provide insurance on deposits with member institutions (banks, and federal and provincial trust and loan companies) up to $60,000 per depositor per institution. Section 11 of the Act empowers the Corporation to take such action as it deems necessary to fulfill its mandate including the right to acquire assets from, or advance funds to member institutions to reduce or avert a threatened loss to the Corporation.

2. Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

These financial statements do not reflect the assets, liabilities and operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind down.

The more significant policies adopted are set out below.

Premium recognition

Premiums are based on insured deposits accepted by member institutions as at April 30 of each year and are collectible in two equal installments on June 30 and December 31 of the year. Premiums are recognized when assessed.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses in respect of member institutions against which the Corporation has or is certain to have a financial claim. This estimate includes consideration of losses expected in respect of claims arising from payments made to insured depositors, loans to member institutions and operations for the duration of the wind down period of member institutions under management by agents.

The general provision for loss is reduced by identified losses on loans to member institutions or claims in respect of insured deposits.

The general provision for loss does not include an estimated contingent liability for potential claims of depositors of any member institutions not specifically identified as being in difficulty as such claims would be impossible to estimate.

Loans to Member Institutions and Claims in Respect of Insured Deposits

Loans to member institutions and claims in respect of insured deposits are reported net of identified losses.

Interest recognition

The Corporation charges interest on loans advanced directly or indirectly to member institutions that are operating under agency agreements. It ceases to charge interest when a member institution is placed in liquidation. It charges interest on other loans in accordance with the terms of the specific loan agreements. Accrued interest is included on the balance sheet as part of "loans to member institutions".

3. Change in accounting policy

During the year, the Corporation changed its method of accounting for interest receipts and payments. In prior years, interest receipts on insured deposits and mortgages and interest payments on loans from the Consolidated Revenue Fund and in respect of insured deposits were included in the statement of investment and administrative operations. Since the transactions giving rise to these receipts and payments were made for the benefit of member institutions, the Corporation has decided to include the resulting interest receipts and payments in the statement of deposit insurance fund. This change has been applied retroactively. The effect of this change has been to reduce the loss from investment and administrative operations and to increase the deficiency from insurance operations by $83.3 million for 1986 (1985—$39.7 million).

4. Loans to member institutions

Certain member institutions that have experienced financial difficulties have been placed under the control of regulatory authorities. In accordance with Section 11 of the CDIC Act, the Corporation entered into agency agreements with other member institutions (agents) to ensure that the respective operations of institutions experiencing financial difficulties, would be wound down in an orderly fashion over a five year term with a majority of these agreements terminating in 1988. The liabilities and operations of these companies are being financed on a continuing basis by way of direct loans or by the respective agents providing loans on behalf of the Corporation. The Corporation has also made direct loans to other member institutions experiencing financial difficulties.

As at December 31, 1986, direct loans or loans made by agents on behalf of the Corporation were as follows:

Member institutions under agency agreements	Direct	By agents	Total 1986	Total 1985
	(in thousands of dollars)			
CCB Mortgage Investment Corporation	50,936		50,936	47,929
Crown Trust Company		211,117	211,117	235,500
District Trust Company		14,510	14,510	7,840
Fidelity Trust Company	47,481	365,189	412,670	360,131
Greymac Mortgage Corporation	68,189	61,600	129,789	113,738
Greymac Trust Company	50,131	151,250	201,381	196,470
	216,737	803,666	1,020,403	961,608
In liquidation				
Amic Mortgage Investment Corporation				933
Canadian Commercial Bank				75,000
Seaway Mortgage Corporation		54,135	54,135	76,234
Seaway Trust Company		132,501	132,501	137,451
		186,636	186,636	289,618
Other				
Bank of British Columbia	3,200		3,200	
	219,937	990,302	1,210,239	1,251,226
Identified losses	175,840	536,985	712,825	751,164
Balance	44,097	453,317	497,414	500,062

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

The Corporation has registered a floating charge on all the assets of member institutions under agency agreements as security for the loans. During the term of the agreements, the agents are paying all liabilities on maturity and are disposing of the assets in a manner to optimize recovery. The assets of these member institutions consist primarily of mortgages and real estate. The ultimate realization of these assets is dependent on the state of economy, interest rate levels and the real estate market.

5. Claims in respect of insured deposits

When the Corporation pays a depositor's claim it acquires a subrogation of the rights and interest of the depositor as against the assets of the member institution. The Corporation's claims in respect of payments to insured depositors of the following member institutions are identified below:

	1986	1985
	(in thousands of dollars)	
Amic Mortgage Investment Corporation	22,791	22,768
Astra Trust Company	339	339
Canadian Commercial Bank	276,836	277,000
Columbia Trust Company	84,309	
Continental Trust Company	41,008	113,901
London Loan Limited	23,854	23,854
Northguard Mortgage Corporation	27,634	27,552
Northland Bank	317,503	316,083
Pioneer Trust Company	81,721	116,015
Seaway Trust Company	86,968	110,062
Western Capital Trust Company	19,321	42,321
	982,284	1,049,895
Identified losses	22,960	
	959,324	1,049,895

6. Cost of guarantees

(a) The Corporation, under the general powers of Section 11 of the CDIC Act, made a payment of $200 million to The Hongkong and Shanghai Banking Corporation for purposes of reducing a risk or averting a threatened loss to the Corporation. In exchange for this payment, the Hongkong Bank of Canada assumed substantially all of the assets and obligations of the Bank of British Columbia and The Hongkong and Shanghai Banking Corporation provided the Corporation with a number of undertakings, the most significant of which is the guarantee of the deposit liabilities of the Hongkong Bank of Canada, including those deposit liabilities acquired by the Hongkong Bank of Canada from the Bank of British Columbia.

(b) Subsequent to year end, the Corporation entered into an agreement ("North West Trust Company Rehabilitation Agreement") whereby it agreed to make a loan in the amount of $275 million to the North West Trust Company, a member institution. The right to repayment of this loan will be assigned to the Province of Alberta. In exchange, the Province agrees to indemnify the Corporation for any loss occurring by reason of its obligation to make payment under a policy of deposit insurance. This loan will not be repaid to the Corporation; therefore, it has been charged to the deposit insurance fund rather than recorded as an asset. These financial statements reflect the related liability.

7. Loans from consolidated revenue fund

With the approval of the Governor in Council, the Corporation can borrow up to $1.5 billion from the Consolidated Revenue Fund. Bill C-42 was tabled in the House of Commons on March 3, 1987 and when enacted, will increase the Corporation's borrowing authority to $3 billion.

8. General provision for loss

	1986	1985
	(in thousands of dollars)	
Balance, beginning of year	918,836	676,569
Provision for loss (reversal)	(330,000)	420,000
	588,836	1,096,569
Less identified losses		
Loans to member institutions	36,661	177,733
Claims in respect of insured deposits	22,960	
	59,621	177,733
Balance, ending of year	529,215	918,836

The Corporation has not taken into account any estimate of the taxes payable by member institutions in arriving at its potential recoveries of claims in respect of insured depositors, and accordingly the general provision for loss. In a Notice of Ways and Means Motion tabled in the House of Commons by the Minister of Finance February 18, 1987, amendments to the Income Tax Act are proposed which will eliminate anomalies which may result in double taxation of a member institution in liquidation in respect of amounts paid by the Corporation to insured depositors of the institution.

9. Contingent liabilities

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

10. Income taxes

The Corporation is subject to federal income taxes although it is not subject to taxation on premiums assessed and may not take a deduction for claims paid.

The Corporation has available losses which can be carried forward to reduce future years' earnings otherwise subject to taxation. Such losses total $158 million and expire as follows:

Taxation year	Expiry date	Amount
1984	1991	33,000,000
1985	1992	62,000,000
1986	1993	63,000,000
		158,000,000

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

11. Deposit insurance fund deficiency

The Corporation is currently assessing premiums at the maximum rate of 1 /10 of 1% of the insured deposits as allowed by law which is due to expire on April 30, 1987. Bill C-42 was tabled in the House of Commons on March 3, 1987 and when enacted, will provide the authority, with Governor in Council approval, to set the premium rate to a maximum of ⅙ of 1% of the insured deposits.

12. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions, as at April 30, 1986 and 1985 were as follows:

	1986	1985
	(in billions of dollars)	
Federal Institutions	173	160
Provincial Institutions	15	14
	188	174

13. Long-term operating lease commitments

The following is a schedule of future minimum lease payments for premises expiring in 1991.

Year Ending December 31	Amount
1987	422,434
1988	436,406
1989	436,406
1990	436,406
1991	213,767
	1,945,419

14. Comparative figures

Certain of the 1985 figures have been reclassified so as to conform with the presentation adopted for 1986, as follows:

(a) Loans to member institutions have been increased and claims in respect of insured deposits decreased by $47,929,000 to reflect the reclassification of the amount receivable from CCB Mortgage Investment Corporation.

(b) Loans to member institutions have been increased and claims in respect of insured deposits decreased by $40,000,000 to record a change in the application of amounts recovered from Seaway Trust Company.

(c) Comparative figures in the statement of changes in financial position have been restated to give effect to the changes required by the Canadian Institute of Chartered Accountants in the presentation of such statements.

(d) Other comparative figures have been restated as explained in Note 3.

SUMMARY PAGE

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To privatize its holdings while gaining a fair return for Canada in the process and, in the interim, to ensure that its subsidiaries are managed in a sound commercial manner.

BACKGROUND

CDIC was incorporated in 1982 to hold and manage enterprises and investments assigned to it by the federal government, and to divest those enterprises and investments when commercially feasible. Investments currently owned by CDIC, or assigned to it for management are Eldorado Nuclear Limited, Varity Corporation and Massey Combines Corporation. Divestitures include: the sale of The de Havilland Aircraft of Canada, Limited to the Boeing Company on January 31, 1986; the sale of Canadair Limited to Bombardier Inc. on December 23, 1986; the public sale of 21.8 million shares of Canada's equity holdings of 30.7 million shares in Canada Development Corporation; and the sale of the assets and operations of Teleglobe Canada to Memotec Data Inc. on April 3, 1987.

CORPORATION DATA

HEAD OFFICE	Suite 4520 1 First Canadian Place Toronto, Ontario M5X 1A4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Barbara McDougall, P.C., M.P. Minister of State (Privatization)
YEAR AND MEANS OF INCORPORATION	1982; by Canada Development Corporation under the *Canada Business Corporations Act*. Letters patent, May 26, 1982
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	W. Darcy McKeough
AUDITOR	Peat, Marwick, Mitchell & Co. and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends December 31.

	1986	**1985**	**1984**	**9 months to Dec. 31, 1983 (as restated)**
At the end of the period				
Total Assets	336	642	679	175
Obligations to the private sector*	nil	144	1,261	1,170
Obligations to Canada	nil	nil	nil	negl
Equity of Canada	287	485**	(709)	(1,042)
Cash from Canada to subsidiaries in the period				
— budgetary	(111)	500	550	300
— non-budgetary	nil	nil	nil	nil

* The obligations were largely those of a subsidiary, Canadair Financial Corporation Inc. However, legislation in June 1985 provided authority for the assumption by Canada of this Canadair debt. In that year $1,044 million of it was assumed and the $144 million principal balance was assumed in 1986; accrued interest of approximately $40 million was also assumed, for a total of $1.23 billion to Canada's account. Since then, Canada has discharged all but $333 million of these obligations, in disbursements separate from the Cash from Canada amounts shown above.

**The 1985 assumption of debt by Canada was allocated to contributed surplus in CDIC's accounts and was the main factor in reversing the Equity amounts recorded.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

PRESIDENT OF THE TREASURY BOARD

We have examined the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1986 and the consolidated statements of income (loss) and accumulated deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Toronto, Canada
February 27, 1987

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current assets		
Cash and short-term investments	11,960	3,588
Cash restricted as to use (Note 4)	88,571	
Other receivables	178	2,975
Current portion of notes receivable	5,400	
	106,109	6,563
Investments		
Non-consolidated subsidiaries (Note 5)	140,646	509,006
Portfolio investments (Note 6)	26,349	126,349
	166,995	635,355
Notes receivable	43,200	
Canadair technology rights (Note 5)	20,000	
Other	91	151
	336,395	642,069

LIABILITIES AND SHAREHOLDER'S EQUITY	1986	1985
Current liabilities		
Accounts payable and accrued liabilities	49,676	3,529
Accrued interest		9,164
Current portion of long-term debt		143,864
	49,676	156,557
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus	3,506,765	3,351,848
Accumulated deficit	(3,220,047)	(2,866,337)
	286,719	485,512
Contingencies (Note 5)		
	336,395	642,069

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the Board:

PIERRE DES MARAIS
Director

PAUL M. MARSHALL
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Net income (loss) of subsidiaries		
Canadair Limited	96,358	27,574
Eldorado Nuclear Limited	(64,358)	(57,204)
The de Havilland Aircraft of Canada, Limited		(94,426)
	32,500	(124,056)
Corporate expenses		
Operating expenses, net (Note 7)	1,167	3,531
Financial expense	2,183	211,209
Provisions for losses		
Massey Combines Corporation (Note 6)	100,000	
The de Havilland Aircraft of Canada, Limited (Note 5)	15,000	46,656
Canadair Limited (Note 5)	122,860	
	241,210	261,396
Net loss	(208,710)	(385,452)
Accumulated deficit, beginning of year	(2,866,337)	(2,480,885)
	(3,075,047)	(2,866,337)
Dividends	(145,000)	
Accumulated deficit, end of year	(3,220,047)	(2,866,337)

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Balance, beginning of year	3,351,848	1,772,007
Assumption of long-term debt of Cartierville Financial by the Government of Canada	154,917	1,079,841
Contributed in cash by the Government of Canada to subsidiaries		
Cartierville Financial		300,000
de Havilland		200,000
Balance, end of year	3,506,765	3,351,848

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Operations		
Corporate operations	(1,167)	(3,531)
Item not requiring cash—Depreciation	60	49
Increase (decrease) in payables to related parties		(74,551)
Decrease in accounts payable	(1,424)	(10,648)
Increase (decrease) in other items	2,797	(56,935)
	266	(145,616)
Proceeds received on disposal of Canadair (net of cash restricted as to use)	111,000	
Cash portion of dividend received from Canadair	8,400	
	119,400	
Cash portion of dividend paid	(111,000)	
	8,666	(145,616)
Financing		
Contributed surplus (Cartierville Financial)	154,917	1,379,841
Decrease in long-term debt	(143,864)	(1,116,893)
Interest and financing expenses net of amortization of foreign exchange losses	(2,183)	(94,814)
Increase (decrease) in accrued interest	(9,164)	(28,793)
	(294)	139,341
Increase (decrease) in cash and short-term investments	8,372	(6,275)
Cash and short-term investments, beginning of year	3,588	9,863
Cash and short-term investments, end of year	11,960	3,588

The accompanying notes are an integral part of these consolidated financial statements.

For purposes of this statement, cash and increase (decrease) in cash excludes cash transactions relating to cash restricted as to use.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986
(All dollar amounts are stated in thousands)

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. The corporation is subject to the Financial Administration Act and is an agent of Her Majesty.

2. Basis of presentation

In a statement dated October 30, 1984, the Minister of the Government of Canada responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson"), now Varity Corporation ("Varity") and Massey Combines Corporation ("Massey Combines") (see Note 6), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Eldorado Nuclear Limited ("Eldorado") in an orderly fashion. Disposal of the corporation's investment in de Havilland and Canadair was completed in 1986. Any divestiture plan or proposal for Eldorado will require formal approval by the Government pursuant to the requirements of the Financial Administration Act. As no formal plans of divestiture have been presented for approval with respect to Eldorado, the corporation believes that it is appropriate to continue to carry the investment in Eldorado on the equity basis of accounting. Eventual disposal prices for Eldorado may be more or less than the carrying value.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Continued*

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Cartierville Financial Corporation Inc. ("Cartierville Financial"), formerly Canadair Financial Corporation Inc., have been consolidated with those of the corporation.

(b) Investments in non-consolidated subsidiaries

The corporation's investment in a subsidiary originally acquired with the objective of its eventual disposition or privatization is accounted for on the equity basis, unless there is a formal plan, approved by the Government of Canada, to dispose of the investment, in which case the investment is carried at the lower of the equity basis carrying value and net realizable value. A consolidation of the corporation's financial statements and such subsidiaries has not been prepared as the corporation believes that the equity method provides a more informative presentation to the shareholder. The financial statements of the non-consolidated subsidiary is attached.

(c) Foreign currency translation

Foreign currency assets and liabilities are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate, non-monetary assets and liabilities are translated at rates in effect on the dates of the transactions.

4. Cash restricted as to use

These funds are held in special accounts (primarily in the Consolidated Revenue Fund of Canada on a non-interest basis) to satisfy payment of contingent liabilities relating to the sale of the corporation's investments in de Havilland and Canadair (see Note 5).

5. Investments in non-consolidated subsidiaries

The carrying value of the corporation's investments is as follows:

	Carrying Value December 31, 1985	Equity in Income (Loss)	Dividends Received	Sale of Subsidiary	Carrying Value December 31, 1986
Canadair	224,002	96,858	(57,000)	(263,860)	
de Havilland	80,000			(80,000)	
Eldorado	205,004	(64,358)			140,646
	509,006	32,500	(57,000)	(343,860)	140,646

During the year, the corporation disposed of its investment in de Havilland and Canadair as follows:

(a) On January 31, 1986, the corporation sold its investment in de Havilland to the Boeing Company ("Boeing"). The nominal consideration for the sale was $155,000 of which $90,000 was received in cash on closing. $65,000 of the purchase price is payable in instalments, without interest, over a fifteen year period.

The corporation and the Government of Canada have agreed to indemnify Boeing and de Havilland for certain contingent liabilities and other expenditures which may be incurred by Boeing and de Havilland over a maximum of six years after closing.

These contingent liabilities include the following:

(i) A portion of de Havilland's product liability insurance premiums;

(ii) Certain suppliers' claims which may be asserted against de Havilland for production slow-down or termination and potential claims against de Havilland pursuant to product financing agreements up to a maximum of $60,000.

(iii) Claims related to possible losses caused by health hazards to workers at the de Havilland factory.

Due to the discounting of the $65,000 portion of the purchase consideration and to the estimates of those indemnifications and contingencies which could be reasonably determined, the net realizable value of the corporation's investment in de Havilland at the time of sale was recorded as $80,000. As some of the potential liabilities became quantifiable during the year, the corporation has provided an additional $15,000 in this regard.

No further provision for the related indemnity liability has been reflected in these financial statements, as reasonable estimates of the effects of certain future events and conditions cannot be made at this time. Such amounts will be recognized as appropriate in future fiscal periods when reasonable estimates can be made as to the likely amount, if any, which will ultimately be paid pursuant to the indemnities.

(b) On December 23, 1986, the corporation sold its investment in Canadair Limited to Bombardier Canadair Inc. ("Bombardier"). The nominal consideration for the sale was $120,000 in cash at closing and receipt of 1,000,000 Class A and 500,000 Class B shares of Bombardier having a stated value of $150,000. The redemption value of these shares is expected to be reduced through actions by Bombardier and Canadair as specified in the agreement. In addition, Canadair has agreed to pay royalties to the corporation on future sales of Challenger Aircraft and on Canadair's contract to service CF18 aircraft for the Department of National Defence.

For purposes of the sale, the value of the consideration was determined to be as follows:

Proceeds	
Cash	120,000
Bombardier preferred shares	10,000
Canadair technology rights and royalties	20,000
	150,000
Costs of disposal and provision for contingent liabilities	9,000
	141,000
Carrying value of investment in Canadair	263,860
Loss on sale	122,860

Prior to the sale, Canadair declared and paid the corporation a dividend of $57,000 consisting of $48,600 in interest bearing notes and the balance in cash.

(c) As at December 31, 1986, the Government of Canada provides authorities and guarantees for the borrowing of Eldorado of $600,000 of which $584,248 is being utilized at December 31, 1986.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

6. Portfolio investments

	Carrying Value December 31, 1985	Reallocation on Reorganization	Reduction in Carrying Value	Carrying Value December 31, 1986
Varity		26,348		26,348
Massey Combines		100,001	(100,000)	1
Massey-Ferguson	126,349	(126,349)		
	126,349		(100,000)	26,349

During 1986, Massey-Ferguson was reorganized on a basis agreed between its lenders and shareholders. As a result of this reorganization, CDIC now holds securities in Varity which, in aggregate, have been valued at $26,348. In addition, the corporation holds preferred shares in Massey Combines as well as an option to purchase 10% of the common shares of that company for a nominal amount. The balance of the corporation's original investment of $126,349 in Massey-Ferguson has been attributed to the Massey Combines securities in the amount of $100,001. The corporation believes that this cost of its investment in Massey Combines significantly exceeds the value of that investment; accordingly, the carrying value of that investment has been written down to $1.

7. Net operating expenses of CDIC

	1986	1985
Service fees from subsidiaries	1,704	3,084
Interest earned on short-term investments	308	418
Other income	79	
	2,091	3,502
Corporate and divestiture expenses	4,483	7,033
	(2,392)	(3,531)
Recovery of divestiture expenses incurred in prior year	1,225	
Net operating expenses	(1,167)	(3,531)

Divestiture expenses include costs of disposing of Teleglobe Canada which are recoverable at the time of sale.

8. Income tax

As at December 31, 1986, Cartierville Financial has tax losses of $258,000 available to reduce taxable income expiring as follows:

1990	166,000
1991	92,000
	258,000

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX

ELDORADO NUCLEAR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1986 and the statements of consolidated earnings and retained earnings (deficit) and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the charters and by-laws of the corporation.

Clarkson Gordon
Chartered Accountants

Ottawa, Canada
February 2, 1987

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31, 1986

(in thousands of dollars)

	1986	1985
Current assets		
Cash and short-term investments	6,903	40,480
Accounts receivable	20,180	12,855
Income taxes receivable	7,062	6,435
Inventories	70,386	55,284
Supplies and prepaid expenses	13,233	11,872
	117,764	126,926
Current liabilities		
Bank loans and short-term debt	82,007	106
Accounts payable and other liabilities	59,868	64,526
Long-term debt due within one year	1,745	79,968
	143,620	144,600
Working capital (deficiency)	(25,856)	(17,674)
Non-current assets		
Property and equipment	766,089	798,428
Deferred charges	39,285	28,597
Inventory committed under long-term contracts	29,306	29,306
Other assets	2,962	3,349
	837,642	859,680
Capital employed	811,786	842,006
Represented by		
Long-term debt	547,206	513,471
Advances under long-term contracts	52,490	52,490
Other liabilities	2,510	3,510
Provision for reclamation	25,434	24,031
Minority shareholding in a subsidiary	43,500	43,500
	671,140	637,002
Shareholder's equity		
Share capital	296,586	296,586
Deficit	(155,940)	(91,582)
	140,646	205,004
Total financing of capital	811,786	842,006

(See accompanying notes).

Approved by the Board of Directors:

MARCEL BÉLANGER
Director

N. M. EDIGER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS (DEFICIT) FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986	1985
Revenue		
Sales of products and services	202,266	219,792
Expenses		
Cost of products and services sold	141,614	139,781
Exploration	5,470	5,796
Research and development	3,197	2,649
Administration	8,318	7,520
Total operating expenses	158,599	155,746
Earnings from operations	43,667	64,046
Financing expense		
Interest expense	75,133	73,126
Amortization of Foreign Exchange	24,053	14,110
Other expense	1,305	5,234
Loss before other items	(56,824)	(28,424)
Mineral royalties	3,184	24,430
Distribution to preferred shareholders of a subsidiary	4,350	4,350
Net loss	(64,358)	(57,204)
Deficit—Beginning of year	(91,582)	(34,378)
Deficit—End of year	(155,940)	(91,582)

(See accompanying notes).

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986	1985
Operating activities		
Cash received from sales	196,518	252,674
Advances under long-term contracts		52,490
	196,518	305,164
Cash applied to		
Production costs	109,547	91,754
R&D, exploration and administration	16,465	15,357
Mineral royalties	9,230	23,374
	135,242	130,485
Cash provided from operations	61,276	174,679
Investing activities		
Cash received from		
Prior year income tax overpayment		3,312
Sale of property and equipment	7,035	782
	7,035	9,094
Cash applied to		
Additions to property and equipment	14,357	38,962
Additions to deferred charges	13,906	6,754
Mine shutdown	764	3,555
	29,027	49,271
Cash required for investment	21,992	40,177
Net cash provided from operations and investment	39,284	134,502
Financing activities		
Cash received from		
Income on investments	595	1,025
	595	1,025
Cash applied to		
Repayment of long-term debt	69,475	
Net change in short-term debt	(81,901)	19,894
Interest on debt	81,532	76,582
Distribution to preferred shareholders of a subsidiary	4,350	4,350
	73,456	100,826
Cash required for financing	72,861	99,801
Increase (decrease) during the year	(33,577)	34,701
Cash and short-term investments at beginning of year	40,480	5,779
Cash and short-term investments at end of year	6,903	40,480

(See accompanying notes).

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986

1. Eldorado Nuclear Limited

Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation. The Company is primarily engaged in the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

2. Accounting policies

A statement of significant accounting policies of the Company is provided elsewhere herein.

3. Other expense (income)

	1986	1985
	(in thousands of dollars)	
Write-down of fixed assets	992	6,226
Interest on investments	(706)	(459)
Other	1,019	(533)
Total	1,305	5,234

4. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties are as follows:

	1986	1985
	(in thousands of dollars)	
Income taxes		
Mineral royalties	3,184	24,430
Total	3,184	24,430

As at December 31, 1986, the company had tax loss carry-forwards, investment tax credits and timing differences aggregating approximately $143.2 million for which no accounting benefit has been recognized. This amount includes $95.4 million which will expire at various dates up to 1993. The balance can be carried forward indefinitely.

5. Inventories

	1986	1985
	(in thousands of dollars)	
Eldorado uranium	59,367	43,793
Customer conversion	9,681	9,850
Specialty metals	1,338	1,641
Total	70,386	55,284

6. Property and equipment

	1986	1985
	(in thousands of dollars)	
Mining		
Plant and equipment	181,175	177,298
Development costs	49,096	47,612
Property acquisitions	156,460	156,460
Collins Bay Project	100,878	97,406
Fuel services		
Plant and equipment	411,539	407,584
Other	12,907	15,050
Total property and equipment	912,055	901,410
Less: accumulated depreciation and amortization	145,966	102,982
Net property and equipment	766,089	798,428
Depreciation and amortization for year	44,407	30,714

7. Joint venture activities

Through a wholly-owned subsidiary, the Company is a one-sixth partner in a joint venture mining operation at Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldorado is obligated to meet its proportionate share of the commitments of the joint venture. Other than normal operating expenditures, the Company has no outstanding commitments as at December 31, 1986.

The following amounts are included in the financial statements and represent the Company's proportionate share of the assets, liabilities, and operating expenses of the Key Lake mining joint venture:

	1986	1985
	(in thousands of dollars)	
Assets	94,567	93,582
Liabilities	1,330	1,814
Net assets	93,237	91,768
Expenses	8,785	8,469

8. Deferred charges

	1986	1985
	(in thousands of dollars)	
Production	36,815	25,431
Financing costs	2,470	3,166
Total	39,285	28,597
Amortization for year	3,218	2,354

9. Long-term sales contracts

Eldorado has entered into contracts which provide for the future sale and delivery of uranium in the form of UF_6 at flexible dates over the eight-year term of the contracts. The Company has sold the future sales contract to interested financing parties and has retained certain rights and obligations under all of the contracts. On the statement of Consolidated Financial Position, the Company has segregated the inventory committed and the advances under long-term contracts which will be satisfied out of the future revenues associated with these transactions. The impact on the Statement of Consolidated Earnings and Retained Earnings (deficit) will be recognized as deliveries take place.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Continued*

10. Minority shareholding in a subsidiary

In April, 1984, an Eldorado subsidiary acquired all rights to and benefits in the 1970 New Continental Oil royalty agreement from Aberford Resources Limited, Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. This agreement gives the holder a 20 percent interest in the profits derived from certain Athabasca basin properties held by Eldorado's Eldor Mines division and others. Consideration was $5.0 million cash and $43.5 million redeemable preferred shares of the subsidiary company. The shares, with certain restrictions, can be redeemed between 1988 and 1994 and bear a 10 percent annual dividend.

As security, the three companies hold a lien on certain uranium inventory. At Eldorado's option, the lien can also be satisfied from time to time by a letter of credit. The lien covers the value of the subsidiary's redeemable preferred shares plus future dividends, through to the shares' designated redemption dates. Each payment of a dividend or redemption of a share reduces the lien by a similar amount. At December 31, 1986, the Company had inventories in excess of the prescribed value.

For consideration of $5.0 million cash, Aberford Resources Limited, Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. acquired from Eldorado a royalty interest on uranium sales from certain designated properties. The royalty covers that portion of such sales in excess of a designated base selling price which is adjusted annually for inflation. During 1986, sales did not exceed the adjusted base price and no royalty was paid.

11. Long-term debt

	1986	1985
	(in thousands of dollars)	
Notes due 1986, at 13.25% ($50 million U.S.)		69,875
Loan due 1987-1992, at 8.8% (2 billion Japanese yen)	17,450	13,968
Notes due 1988, at 9.19% (10.108 billion Japanese yen)	88,192	70,594
Debenture due 1988, at 11%	30,000	30,000
Euro notes, due 1989 to be set semi-annually at LIBOR rate ($100 million U.S.)	138,050	139,750
Notes due 1990 at 9.125%	10,093	10,093
Loan due 1991, at 7% (100 million Swiss francs)	85,590	67,860
Loan due 1992, at 14.25% ($44.7 million U.S.)	61,641	62,399
Notes due 1992, at 14.5% ($100 million U.S.)	138,050	139,750
Bonds due 1992, at 8.5% (10 billion Japanese yen), with 10% of principal due in each of years 1988-1991	87,250	69,840
Sub-total	656,316	674,129
Less: current portion of long-term debt listed above	1,745	79,968
deferred loss on foreign exchange	107,365	80,690
Total	547,206	513,471

The long-term debt payments due in each of the next five years are as follows: 1987—$1.7 million; 1988—$130.4 million; 1989—$150.3 million; 1990—$22.3 million; 1991—$97.8 million. Interest on long-term debt amounted to $71.1 million (1985—$74.9 million).

12 Share Capital

	1986	1985
Authorized		
Common shares	(Unlimited number no par value)	
Preference shares	1,600,000	1,600,000
	(in thousands of dollars)	
Issued and fully paid		
Common—3,852,880 shares (1985—3,852,880)	201,586	201,586
Preference—800,000 shares (1985—800,000)	95,000	95,000
Total	296,586	296,586

Each preference share is redeemable at the option of either party at a value of $118.75 per share and carries a non-cumulative dividend of $7.125 per annum.

13. Commitments and contingencies

(a) The Company has defined benefit pension plans covering all of its regular full-time employees.

The pension funds, which are administered by independent trustees, are valued at least every three years by consulting actuaries. Based on the latest actuarial valuations at June 30, 1986 and December 31, 1985, the plans have a surplus of $27.7 million.

(b) In 1986, the government ordered Eldorado to cease its program to site a new waste disposal facility to accommodate the wastes currently at two waste storage sites. Responsibility for selecting a new disposal site now rests with the government. The Company will continue to expense the ongoing maintenance costs of the existing storage facilities. No provision will be made for future disposal costs until a new site is selected and approved, the costs can be reasonably estimated, and the responsibilities for such costs are determined.

(c) To reduce its dependency on oil generated electricity, the Company has entered into a 10 year commitment, with certain qualifications, to buy 50 GWH per year of hydro electric power at 12¢ per KWH, a price which approximates its current cost of oil generated electricity.

(d) In connection with its operations, the Company is the defendant in certain litigation. While the amount of any ultimate liability cannot yet be determined, the Company after discussion with legal counsel, is of the opinion that there will be no material adverse effect on its financial position.

14. Supplementary information

(a) During 1986, the Company paid sales commissions to Marubeni Corporation, Toyomenka Canada Ltd., and Uranerzbergbau-GmbH.

(b) During 1986, the total remuneration paid to the Company's outside directors was $101,792 (1985—$93,709). The Company's officers received remuneration totalling $633,500 (1985—$607,500). One officer is also a director but is not compensated for service as a member of the Board or its committees.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX—*Concluded*

ELDORADO NUCLEAR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

(c) A management fee of $242,000 (1985—$286,000) was paid to Canada Development Investment Corporation.

(d) Certain 1985 accounts have been reclassified for comparison purposes.

15. Segmented Information

(a) Industry Segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales

Sales revenues, which are derived primarily from sales to foreign and domestic electric utilities, are as follows:

	1986	1985
	(in thousands of dollars)	
Export Sales	159,414	164,806
Domestic Sales	42,852	54,986
Total Sales	202,266	219,792

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformance with Canadian generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited, its wholly-owned subsidiaries, and the Company's proportionate interest in the accounts of the Key Lake Mining joint venture.

Inventories

Inventories of mine concentrates, refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at lower of cost or market.

Property and equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Depreciation and Amortization

Fuel Services and Mining buildings and equipment, mine development and mineral properties are depreciated or amortized according to the unit-of-production method. This method allocates the cost of these assets to each accounting period. For Fuel Services, the amount is equal to the portion of the facilities' total estimated lifetime production produced in that period. For Mining, the amount is equal to the portion of the mine's total recoverable ore reserves recovered during the period.

Mobile mining equipment and other assets, including Research & Development, Exploration, Specialty Metals, and Corporate Assets, are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which ranges from 3 to 10 years.

Fuel Services and certain mining facility costs associated with capacity additions are deferred until a commercial level of production is achieved. These costs are then amortized over 10 years. Other costs are charged to production as incurred.

Amortization of Financing Costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Provision for Reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are accrued and charged to operations according to the unit-of-production method. Actual costs of decommissioning and reclamation are applied to this accrual.

Research and Development and Exploration Costs

Expenditures for applied research and development relative to the products and processes of the Company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of Products and Services

In accordance with normal industry practices, the Company contracts for future delivery of mine concentrates and conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign Exchange

Cash and short-term investments, accounts receivable, accounts payable, short-term and long-term debt denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Income and expenses are translated at rates in effect at the time of the transaction.

Except for certain U.S. dollar-denominated long-term debt that is hedged against future U.S. dollar revenue, the change in value in Canadian funds over the year of long-term debt denominated in a foreign currency is amortized evenly over the remaining life of the debt. For all other accounts, gains or losses resulting from foreign currency translation are reflected in the statement of consolidated earnings and retained earnings.

SUMMARY PAGE

CANADA HARBOUR PLACE CORPORATION

MANDATE

Administer properties at Canada Place in Vancouver, originally constructed as the Canadian pavilion at Expo 86.

BACKGROUND

The corporation commenced operations in 1982, and constructed the Canada Place facilities and managed the Canada Pavilion at Expo 86. The facilities called Canada Place include a cruise ship terminal for the Vancouver Port Corporation, the Canada Pavilion and a hotel-office complex built for the Tokyu Corporation. Following Expo 86, the Pavilion was converted to a trade and convention centre and leased to the Province of British Columbia for a period of 20 years.

CORPORATION DATA

HEAD OFFICE	Suite 690 999 Canada Place Vancouver, British Columbia V6C 3C1
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (no. 132316) under the *Canada Business Corporations Act.*
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Thomas G. Rust
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	86.0*	145.2	88.3	34.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	80.3	132.7	76.5	28.4
Cash from Canada in the period				
— budgetary	13.6	55.6	48.1	20.9
— non-budgetary	nil	nil	nil	nil

* An amount of $43.7 million relating to construction of the Canada Pavilion at Expo 86 was capitalized in 1984-1985 but was expensed in 1986-87.

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1987 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 15, 1987

BALANCE SHEET AS AT MARCH 31, 1987

(in thousands of dollars)

ASSETS	1987	1986
Cash and short-term investments	8,981	29,177
Accounts receivable	2,993	4,505
Construction in progress (Note 3)	74,052	67,788
Deferred costs		43,712
	86,026	145,182

LIABILITIES AND EQUITY OF CANADA	1987	1986
Accounts payable	5,726	12,479
Equity of Canada	80,300	132,703
	86,026	145,182

Approved by the Board:

JAMES H. GREEN
Director

T. G. RUST
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF OPERATIONS CANADA PAVILION FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Expenses (Note 6)	75,219	
Revenues (Note 6)	9,352	
Net cost of operations	65,867	

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Capital stock		
Contributed capital		
Beginning of year	132,703	76,510
Parliamentary appropriations received during the year	13,464	56,193
	146,167	132,703
Net cost of operations—Canada Pavilion	65,867	
Balance at end of year	80,300	132,703

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Cash Provided by (Used for) Operations		
Net cost of operations	(65,867)	
Transfer of net deferred costs to operations	43,712	
Increase (decrease) in accounts payable	(6,753)	728
Decrease (increase) in accounts receivable	1,512	(1,554)
	(27,396)	(826)
Cash Provided by Financing Activities		
Contribution from Canada	13,464	56,193
Parliamentary appropriation receivable		19,200
	13,464	75,393
Cash Invested		
Net addition to construction in progress	6,264	15,555
Net deferred costs		36,062
	6,264	51,617
Increase (decrease) in cash during the year	(20,196)	22,950
Cash and short-term investments		
Beginning of year	29,177	6,227
End of year	8,981	29,177

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and objectives

The Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operation Act, and is named as an agency Crown corporation in Part I of Schedule C of the Financial Administration Act. The three shares issued and outstanding are all held in right of Canada by the Minister of Transport, the Responsible Minister with whom control of the Corporation lies.

The Corporation is exempt from income taxes.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose, it is to design and construct a facility at Canada Place to include a cruise ship terminal and a Canadian host pavilion for Expo 86 suitable to be converted to a trade and convention centre. In addition, the Corporation has the authority to manage and operate the facility at Canada Place, either by itself or with others, and organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86.

The total cost of the facility at Canada Place, including the Canada Pavilion for Expo 86 and the cost to convert the Pavilion to a Trade and Convention Centre, is estimated at $227.4 million of which $151.8 million is expected to be contributed by the Government, $22.8 million by the Vancouver Port Corporation in respect of the cruise ship terminal and $52.8 million from other sources.

The Responsible Minister is to recommend to the Governor in Council prior to December 31, 1988 on the continued activities of the Corporation beyond that date.

2. Significant accounting policies

Construction in progress

All expenditures including those for acquisition, design, construction and administration for the permanent structures at Canada Place will be capitalized until the facility is fully developed in July 1987. Interest income is credited to construction in progress. Receipts from the sale of development rights, leaseholds and the Imax Theatre sponsorship are also deducted from the construction costs.

Depreciation will commence in 1987-88 when the facility is fully developed. Depreciation of the facility will be calculated on a straight line basis over a 40 year period.

Canada Pavilion

The expenditures to design, construct and fit-out the Pavilion and to organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86 respectively, net of related revenues, were recorded as deferred costs at March 31, 1986.

The expenditures on the Pavilion and its operating and other related expenditures and revenues have been taken into income during 1987 and offset against contributed capital.

Administration

Corporate and construction administration expenses are charged against construction in progress. Administration expenses for the Pavilion are included in Pavilion expenses.

CANADA HARBOUR PLACE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

3. Construction in progress

	Cumulative to March 31, 1986	1987	Cumulative to March 31, 1987
	(in thousands of dollars)		
Construction costs	95,330	612	95,942
Soft costs	15,760	1,615	17,375
Access and site purchase	14,551	209	14,760
Trade and Convention Centre conversion	5,421	6,343	11,764
Total costs	131,062	8,779	139,841
Less receipts (Note 4)	63,274	2,515	65,789
Costs, net of receipts	67,788	6,264	74,052

Soft costs include corporate and construction administration, architects and consultants fees and related management costs.

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

The ownership of the access roads to the facility will be transferred at no cost to the City of Vancouver. The cost of the access roads included in construction in progress is $9.4 million.

4. Receipts

	Cumulative to March 31, 1986	1987	Cumulative to March 31, 1987
	(in thousands of dollars)		
Lease Agreements			
Hotel Air Rights	29,838		29,838
Parking Lot	1,000	1,051	2,051
Development Agreement			
Cruise Ship Terminal	22,807		22,807
Sponsorship Agreement			
Imax Theatre	5,000		5,000
Interest Income	4,629	1,028	5,657
Restaurant		403	403
Other		33	33
	63,274	2,515	65,789

(a) Lease Agreements—Hotel Air Rights and Parking Lot

In 1983, the Corporation entered into 99-year agreements with Tokyu Canada Corporation, for the lease of air rights at Canada Place to Tokyu. The net amount under these leases for air rights and construction costs is $29.8 million. Tokyu will also pay additional rent for its share of the common area and operating costs.

In 1986, the Corporation entered into a 20 year agreement with Citicom Ltd. to operate the parking facilities at Canada Place. Citicom paid $1 million to the Corporation at the time the agreement was signed and made monthly payments totalling $1 million based on varying percentages of gross parking revenues.

(b) Development agreement—Cruise Ship Terminal

The Corporation executed a development agreement with the Vancouver Port Corporation to construct a cruise ship terminal for $22.8 million in the Canada Place project.

(c) Sponsorship agreement—Imax Theatre

The Corporation has entered into an agreement with Canadian National for rights respecting an Imax Theatre at Canada Place. The rights are for the sponsorship of the film "Transitions" and for the theatre to be named the "CN Imax Theatre" for a period of 40 years commencing May 2, 1986.

In return for these rights, CN has paid the Corporation $5 million which has been allocated wholly against construction costs.

5. Commitment—Trade and Convention Centre

During the year, the Government of Canada and the Province of B.C. signed an agreement in which the Province of B.C. will take over and operate the Trade and Convention Centre starting in July 1987.

Under the signed agreement, the Government of Canada agreed to do the following:

- Complete construction and outfit the Trade and Convention Centre at the Corporation's cost which is estimated to be $17.5 million.
- Pay $1 million to the Province of B.C. in July 1987.
- Lease to the Province of B.C., at a nominal consideration of $1, space in the Canada Place project for the Trade and Convention Centre including pre-function areas, meeting rooms and retail space for a term of 20 years with renewal options for three successive similar terms.

6. Operating Expenses and Revenues—Canada Pavilion

Expenses and revenues attributable to the period of operation of the Canada Pavilion at Expo 86 follow:

	Deferred at March 31, 1986	1987	Cumulative to March 31, 1987
	(in thousands of dollars)		
Expenses			
Construction and Exhibitry	31,417	6,325	37,742
Imax Theatre	4,884	530	5,414
General administration	3,877	1,619	5,496
Cultural programs	2,985	5,448	8,433
Public affairs	2,054	2,731	4,785
Operations	1,700	7,295	8,995
Building Management		3,222	3,222
Commissioner General	458	1,615	2,073
Royalty Fees—Expo'86		830	830
Exhibitry Disposal Proceeds	(42)	(1,729)	(1,771)
	47,333	27,886	75,219
Revenues			
Sponsorship	3,576	774	4,350
Food Fair and Retail	45	4,957	5,002
	3,621	5,731	9,352

7. Contractual obligations

At March 31, 1987, the construction and related costs to complete the project including conversion costs are estimated at $7.3 million of which approximately $3.7 million has already been committed.

8. Long-term lease commitment

The Corporation has entered into a long-term lease agreement for the Imax projection system. The future minimum lease payments by fiscal year are as follows:

	(in thousands of dollars)
1988	740
1989	162
1990	162
1991	162
1992	162

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

9. Retirement plan

Because of the term nature of the project, the Corporation has agreed to make annual payments for certain employees to retirement plans of their choice and to provide for a retiring allowance to senior officers. These benefits are equivalent to 8½% of the annual salary for each of these employees and officers.

10. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

The Corporation is dependent on the Government of Canada for working capital and to finance expenditures.

All significant related party transactions are disclosed in Notes 3 and 4. Certain components of the Canada Pavilion and increased federal activities in support of Expo 86 that have been provided directly by departments, agencies and Crown corporations are not reflected in these financial statements. The Corporation also enters into transactions with departments, agencies and Crown corporations in the normal course of business.

SUMMARY PAGE

CANADA LANDS COMPANY LIMITED

MANDATE

The Canada Lands Company Limited has the mandate to hold certain leases for a property in London, England and two properties on Indian reserves in Canada. It is also the shareholder in three subsidiary corporations.

BACKGROUND

Formerly the Public Works Lands Company, the corporation is not active; it transacts no business. It has three subsidiaries, Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Confederation Heights Riverside Drive Ottawa, Ontario K1A 0M2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1956; by letters patent; reorganized under the *Canada Corporations Act*, September 19, 1977. Certificate of Continuance under the *Canada Business Corporations Act* July 7, 1981.
CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	The Auditor General of Canada

FINANCIAL INFORMATION.

The corporation's financial year ends March 31. No value is assigned in its accounts to any of its assets; the accounts of its subsidiaries are reported separately and are not consolidated with those of this corporation since it is not likely to benefit from any increase in the equity of the subsidiaries.

CANADA LANDS COMPANY LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined, in accordance with generally accepted auditing standards, the balance sheet of Canada Lands Company Limited as at March 31, 1987. In my opinion, it presents fairly the financial position of the Corporation at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding years.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the balance sheet have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the articles and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 19, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	SHAREHOLDER EQUITY	1987	1986
Investments (Notes 2(a), 2(b) and 2(c))			Capital stock (Note 2(d))		

Approved by the Board:

ROBERT J. GIROUX
President

CANADA LANDS COMPANY LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1987

1. Authority and activities

The Canada Lands Company Limited, an agent corporation, originally named Public Works Lands Company Limited, was incorporated under the Companies Act on March 7, 1956. It was added to Schedule C to the Financial Administration Act on May 17, 1979 and listed as a parent Crown corporation on June 29, 1984 in Schedule C, Part I of the Financial Administration Act.

The Corporation has, by virtue of its letters patent of incorporation, the power to acquire, purchase, lease, hold, improve, manage, exchange, sell, turn to account or otherwise deal in or dispose of real or personal property or an interest therein. However, it has been used only to hold, in trust for other departments, certain leasehold interests in one property in London, England, and two properties on Indian reserves in Canada. Funding for these leases are borne by other departments.

2. Significant accounting policies

(a) Investments in subsidiaries

The Corporation wholly-owns the following three subsidiary corporations:
Canada Lands Company (Mirabel) Limited
Canada Lands Company (Vieux-Port de Québec) inc.
Canada Lands Company (Le Vieux-Port de Montréal) Limited.
The shares have been acquired in consideration of services rendered.

(b) Other investments

The Corporation holds two out of the three issued shares of the Canada Museums Construction Corporation Inc. The third share is held by the Minister of Public Works; however, control of this corporation lies with the Minister of Public Works through a shareholders' agreement.

(c) Exclusion of subsidiaries from consolidation

The financial statements of the subsidiaries are excluded from consolidation because increases in their equity are not likely to accrue to the parent.
On January 22, 1987, the Governor General in Council declared that certain sections of the Financial Administration Act apply to the subsidiaries as if each of these corporations were a parent Crown corporation set out in Schedule C, Part I of the Act. Pursuant to this Order, these subsidiaries are required to submit their corporate plans, operating and capital budgets, summaries of the plans and budgets and annual reports in accordance with the Act.

(d) Capital stock

The Corporation is authorized to issue three shares which shall not be transferred to any person other than a person approved by the Minister of Public Works. The authorized shares have been issued in consideration of services rendered and are held in trust for Her Majesty in right of Canada by the Minister of Public Works.

3. Financial statement

The Corporation has not been involved in any financial transactions. As a result, the balance sheet has nil balances and no other financial statement is presented.

CANADA LANDS COMPANY LIMITED—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined, in accordance with generally accepted auditing standards, the balance sheets of Canada Lands Company Limited as at March 31, 1982 to 1986. In my opinion, they present fairly the financial position of the Corporation at those dates in accordance with generally accepted accounting principles applied consistently.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the balance sheets have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the articles and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
December 16, 1986

BALANCE SHEETS AS AT MARCH 31

ASSETS	1986	1985	1984	1983	1982	SHAREHOLDER EQUITY	1986	1985	1984	1983	1982
	$	$	$	$	$		$	$	$	$	$
Investments (Notes 2(a) and 2(b))						Capital stock (Note 2(d))					

Approved by the Board:

ROBERT J. GIROUX
President

CANADA LANDS COMPANY LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1986

1. Authority and activities

The Canada Lands Company Limited, an agent corporation, originally named Public Works Lands Company Limited, was incorporated under the Companies Act on March 7, 1956. It was added to Schedule C of the Financial Administration Act on May 17, 1979 and listed as a parent Crown corporation on June 29, 1984 in Schedule C, Part I of the Financial Administration Act.

The Corporation has, by virtue of its letters patent of incorporation, the power to acquire, purchase, lease, hold, improve, manage, exchange, sell, turn to account or otherwise deal in or dispose of real or personal property or an interest therein. However, it has been used only to hold, in trust for other departments, certain leasehold interests in one property in London, England, and two properties on Indian reserves in Canada. Funding for these leases are borne by other departments.

2. Significant accounting policies

(a) Investments in subsidiaries

The Corporation wholly-owns the following three subsidiary corporations:

Canada Lands Company (Mirabel) Limited

Canada Lands Company (Vieux-Port de Québec) inc.

Canada Lands Company (Le Vieux-Port de Montréal) Limited.

The shares have been acquired in consideration of services rendered.

(b) Other investments

The Corporation holds two out of the three issued shares of the Canada Museums Construction Corporation Inc. The third share is held by the Minister of Public Works; however, control of this corporation lies with the Minister of Public Works through a shareholders' agreement.

For the years ended March 31, 1982 to 1984, the Corporation held two out of the three issued shares of Canada Harbour Place Corporation. However, control of this corporation lay with the Minister of State for Social Development. On August 31, 1984, these two shares were transferred to the Minister of Transport.

(c) Exclusion of subsidiaries from consolidation

The financial statements of the subsidiaries are excluded from consolidation because increases in their equity are not likely to accrue to the parent.

(d) Capital stock

The Corporation is authorized to issue three shares which shall not be transferred to any person other than a person approved by the Minister of Public Works. The authorized shares have been issued in consideration of services rendered and are held in trust for Her Majesty in right of Canada by the Minister of Public Works.

3. Financial statement

The Corporation has not been involved in any financial transactions. As a result, the balance sheets have nil balances and no other financial statement is presented.

SUMMARY PAGE

CANADA LANDS COMPANY (MIRABEL) LIMITED

MANDATE

Administer, pending disposition, and sell on behalf of the Crown, properties peripheral to the airport called Montreal North.

BACKGROUND

Since July 1982, the corporation has managed the lands which the Crown had acquired for the international airport at Mirabel but which were not required for the functioning of the airport. A program for the sale of all those properties has been developed and is being implemented by the corporation.

CORPORATION DATA

HEAD OFFICE	9850 Belle Rivière P.O. Box 180 Mirabel, Quebec J0N 1S0
STATUS	— Not an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it is a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Pierre Hardy
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	5.4	3.2	5.0	4.8
Obligations to the private sector	nil	1.2	0.1	0.3
Obligations to Canada	nil	1.3	4.3	3.8
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary, net	6.8	2.4	5.2	2.3
— non-budgetary	nil	nil	nil	nil

CANADA LANDS COMPANY (MIRABEL) LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1987
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

MANDATE

Promote the development of the lands of Le Vieux-Port de Montréal and develop them; administer, manage and maintain Crown property there.

BACKGROUND

Since February 1982, the corporation has managed the Crown lands at Le Vieux-Port, including lands transferred to the Crown in 1983 from Canada Ports Corporation. Planning and consultation with the public and with the other levels of government have resulted in plans for major developments on the lands. Those plans are at present a significant issue for the various governments.

CORPORATION DATA

HEAD OFFICE	333 rue de la Commune ouest Montreal, Quebec H2Y 2E2
STATUS	— Not an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it is a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roger Beaulieu
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	0.6	1.9	5.7	1.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.1	nil	nil	nil
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary	3.3	5.9	31.6	12.6
— non-budgetary	nil	nil	nil	nil

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Le Vieux-Port de Montréal) Limited as at March 31, 1987 and the statements of transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in right of Canada represented by the Minister of Public Works.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 28, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Cash and temporary investments	382,388	1,544,657	Accounts payable	408,912	1,607,019
Accounts receivable	101,741	44,000	Due to Minister of Public Works (Note 4)	215,766	285,505
Due from Receiver General for Canada (Note 3)	124,748	288,795		624,678	1,892,524
Prepaid expenses	15,801	15,072	SHAREHOLDER'S EQUITY		
			Capital stock (Note 5)		
	624,678	1,892,524		624,678	1,892,524

Approved by the Board:

ROGER BEAULIEU
Director

BENOÎT LEMAY
Director

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditures		
Operating		
Maintenance of property	853,271	737,856
Permanent personnel	629,199	765,241
Administration	418,904	393,049
Communications and animation	388,142	359,156
Professional services	320,547	264,524
Bad debt		130,223
	2,610,063	2,650,049
Capital	1,139,026	4,404,754
Total of expenses	3,749,089	7,054,803
Proceeds from other than the direct use of fixed assets		
Concessions	340,179	74,957
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	61,071	310,524
Other	1,100	279
	402,350	385,760
Net expenditures to be funded (Note 4)	3,346,739	6,669,043
Cumulative net expenditures since November 26, 1981	60,581,634	57,234,895
Proceeds from the direct use of fixed assets		
Rentals to be remitted (Note 3)	184,077	109,142
Cumulative direct proceeds since November 26, 1981	612,238	428,161
Excess of net expenditures over direct proceeds		
For the year	3,162,662	6,559,901
Cumulative since November 26, 1981	59,969,396	56,806,734

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenses	2,610,063	2,650,049
Proceeds from other than the direct use of fixed assets	(402,350)	(385,760)
Proceeds from the direct use of fixed assets	(184,077)	(109,142)
Remittances to the Consolidated Revenue Fund	20,030	113,594
	2,043,666	2,268,741
Increase (decrease) in accounts receivable	57,741	(63,406)
Increase in prepaid expenses	729	6,854
Decrease in accounts payable	1,198,107	4,103,328
	3,300,243	6,315,517
Investing activities		
Capital expenses carried out as agent and on behalf of the Minister of Public Works	1,139,026	4,404,754
Financing activities		
Parliamentary appropriation	(3,277,000)	(8,405,968)
Cash and temporary investments		
Decrease for the year	(1,162,269)	(2,314,303)
Balance at beginning of the year	1,544,657	3,858,960
Balance at end of the year	382,388	1,544,657

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1987

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of Le Vieux-Port de Montréal, and for administering, managing and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rental revenues, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1987—*Concluded*

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees. The estimated liability resulting from this policy is included in accounts payable.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from Receiver General for Canada

	1987	1986
	$	$
Balance receivable at beginning of the year	288,795	284,343
Direct proceeds	184,077	109,142
	104,718	175,201
Remittances to the Consolidated Revenue Fund	20,030	113,594
Balance receivable at end of the year	124,748	288,795

4. Due to Minister of Public Works

	1987	1986
	$	$
Balance payable (receivable) at beginning of the year	285,505	(1,451,420)
Net expenditures	(3,346,739)	(6,669,043)
	(3,061,234)	(8,120,463)
Less:		
funds drawn from Department of Public Works for Canada Lands Company (Le Vieux-Port de Montréal) Limited		
Vote 70 in 1985		2,512,000
Vote 45 in 1986		6,029,350
Vote 40 in 1987	3,277,000	
reimbursements		(135,382)
	3,277,000	8,405,968
Balance payable at end of the year	215,766	285,505

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

SUMMARY PAGE

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

MANDATE

Implement a general development plan for certain lands of the Vieux-Port de Québec; administer, manage, promote and operate those lands and their developments.

BACKGROUND

Since August 1, 1981, the corporation has developed and managed the Crown lands of the Vieux-Port; for two years, ending February 27, 1986, it held, managed and directed a further parcel of Vieux-Port land and the improvements on it.

CORPORATION DATA

HEAD OFFICE	112 Dalhousie Street P.O. Box 95, Station B Quebec City, Quebec G1K 7A1
STATUS	— Not an agent of Her Majesty — A wholly-owned subsidiary of Canada Lands Company Limited; it has been directed by Order in Council (PC 1987-86) to report its affairs as if it is a parent Crown corporation.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1981; by Canada Lands Company Limited, under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert Labbé
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	1.8	2.0*	7.3	14.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.9	0.4	0.4	nil
Equity of Canada	0.2	0.2	3.8	nil
Cash from Canada in the period				
— budgetary	5.0	5.5	27.0	32.5
— non-budgetary	nil	nil	nil	nil

* Lands and improvements returned to Canada in the period had been recorded in the corporation's accounts at a value of $3.6 million.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1987 and the statements of operations and retained earnings, contributed surplus, transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, and the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works.

Raymond Dubois, C.A.
Deputy Auditor general
for the Auditor General of Canada

Ottawa, Canada
June 26, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Cash and term deposit	924,217	1,079,467	Accounts payable	643,864	1,276,220
Accounts receivable (Note 3)	862,537	784,858	Due to Receiver General for Canada (Note 4)	657,623	
Due from Receiver General for Canada (Note 4)		120,465	Due to Minister of Public Works (Note 5)	281,857	505,160
				1,583,344	1,781,380
			SHAREHOLDER'S EQUITY		
			Capital stock (Note 6)		
			Contributed surplus	178,250	178,250
			Retained earnings	25,160	25,160
	1,786,754	1,984,790		1,786,754	1,984,790

Approved by the Board:

ROBERT LABBÉ
Director

COLETTE SAVARD
Director

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Administration, finance and property	3,246,178	3,580,516
Public affairs and animation	1,170,751	1,248,021
Management's office	293,641	340,981
	4,710,570	5,169,518
Capital	704,453	616,819
Total	5,415,023	5,786,337
Proceeds from other than the direct use of fixed assets		
Animation	302,612	
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	88,120	160,942
Other proceeds	3,373	9,049
	394,105	169,991
Net expenditures to be funded (Note 5)	5,020,918	5,616,346
Cumulative net expenditures since April 9, 1981	99,772,748	94,751,830
Proceeds from the direct use of fixed assets		
Rentals to be remitted (Note 4)	778,088	713,788
Cumulative direct proceeds since April 9, 1981	2,512,927	1,734,839
Excess of net expenditures over direct proceeds		
For the year	4,242,830	4,902,558
Cumulative since April 9, 1981	97,259,821	93,016,991

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1987 (NOTE 1)

	1987	1986
	$	$ (11 months)
Rental revenues		392,330
Expenditures		382,087
Net income for the year		10,243
Retained earnings at beginning of the year	25,160	14,917
Retained earnings at end of the year	25,160	25,160

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	178,250	3,790,000
Fixed assets retroceded to Canada		3,611,750
Balance at end of the year	178,250	178,250

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Transactions carried out as agent and on behalf of the Minister of Public Works		
Operating expenditures	4,710,570	5,169,518
Proceeds from the direct use of fixed assets	(778,088)	(713,788)
Proceeds from other than the direct use of fixed assets	(394,105)	(169,991)
Remittances to the Consolidated Revenue Fund		766,713
Results for the year		
Net income of the year		(10,243)
Non-cash item		
Depreciation		(81,700)
	3,538,377	4,960,509
Increase (decrease) in accounts receivable	77,679	(300,967)
Decrease in accounts payable	632,356	1,719,602
	4,248,412	6,379,144
Investing activities		
Capital expenses carried out as agent and on behalf of the Minister of Public Works	704,453	616,819
Financing activities		
Parliamentary appropriation	(4,797,615)	(5,660,970)
Cash and term deposit		
Decrease for the year	155,250	1,334,993
Balance at beginning of the year	1,079,467	2,414,460
Balance at end of the year	924,217	1,079,467

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfils this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

From February 9, 1984 to February 27, 1986, the Corporation was responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which had been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council on February 9, 1984. This property was retroceded on February 27, 1986.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

2. Significant accounting policies

(a) Financial statements presentation

The Statement of Operations presents the transactions carried out by the Corporation for the management, charge and direction of the assets held from February 9, 1984 to February 27, 1986 for the benefit of Her Majesty.

The Statement of Transactions presents transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered or owned by the Corporation. They also include costs of acquiring and demolishing structures.

(c) Fixed assets and depreciation

Fixed assets transferred free of charge from Canada on February 9, 1984 were recorded at their current value at the date of transfer, with the offset being credited to contributed surplus. Depreciation was calculated under the straight line method using a rate of 2.5% per annum based on the estimated useful life for the main structure of the building.

These were retroceded free of charge to Canada on February 27, 1986. The retrocession of these fixed assets was recorded at their net book value.

3. Accounts receivable

The accounts receivable include the following amounts:

	1987	1986
	$	$
Public services organization	471,929	468,368
Canada Ports Corporation	175,000	175,000
Others	215,608	141,490
	862,537	784,858

The amount receivable from the public services organization is for specific work carried out by the Corporation during the year 1982-83. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The work is completed for all practical purposes. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost and would have to account for it as a capital expenditure.

The amount receivable from the Canada Ports Corporation derives from a protocol providing for the reimbursement to the Corporation of expenditures it incurred for work carried out inside the strip of land upon which the Canada Ports Corporation has operational jurisdiction. This protocol provides that the reimbursement will be made out of a global amount approved by the Treasury Board to the Canada Ports Corporation, if there are funds remaining available. As at March 31, 1987, the Corporation had claimed for the reimbursement of $650,000 for expenditures incurred mainly during the year 1982-83, of which $475,000 had been received to that date. Not being able to determine the funds remaining available to the Canada Ports Corporation, the Corporation cannot establish the additional amount it might expect to receive, or any amount up to the $475,000 already received it might have to refund. Any difference established at the time of the final settlement of this transaction will be accounted for as a capital expenditure.

4. Due to (from) Receiver General for Canada

	1987	1986
	$	$
Balance at beginning of the year	(120,465)	(67,540)
Direct proceeds	778,088	713,788
	657,623	646,248
Remittances to the Consolidated Revenue Fund		(766,713)
Balance at end of the year	657,623	(120,465)

5. Due to Minister of Public Works

	1987	1986
	$	$
Balance at beginning of the year	505,160	460,536
Net expenditures	5,020,918	5,616,346
	4,515,758	5,155,810
Less: funds drawn from Department of Public Works vote for Canada Lands Company (Vieux-Port de Québec) inc.		
Vote 40 in 1985-86	283,615	5,660,970
Vote 35 in 1986-87	4,514,000	
	4,797,615	5,660,970
Balance at end of the year	281,857	505,160

6. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

7. Contingencies

The Corporation and the corporation Québec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging in 1984 of a festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, because of poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from those leases and from other activities, for a total in excess of $3.3 million, and more may be received. Management is of the opinion that these claims will not result in any significant financial responsibility for the Corporation.

8. Disposal of lands

The Corporation has embarked in a program under which it should dispose in the short term of the lands under its responsibility to public sector organizations or to private interests.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Vieux-Port de Québec) inc. as at March 31, 1986 and the statements of operations and retained earnings, contributed surplus, and of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation, and the agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, except that the Corporation did not maintain proper books of account and records and financial control and information systems from which it may prepare its financial statements. To prepare the financial statements as at March 31, 1986, it was necessary, as compensatory procedures, to analyse certain transactions which had not been reflected fairly in the accounts and those which were recorded in the subsequent year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
December 24, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985	LIABILITIES	1986	1985
	$	$		$	$
Cash	1,079,467	2,414,460	Accounts payable (Note 5)	1,276,220	2,995,822
Accounts receivable (Note 3)	784,858	1,085,825	Due to Minister of Public Works (Note 6)	505,160	460,536
Due from Receiver General for Canada (Note 4)	120,465	67,540		1,781,380	3,456,358
Fixed assets		3,693,450	SHAREHOLDER'S EQUITY		
			Capital stock (Note 7)		
			Contributed surplus	178,250	3,790,000
			Retained earnings	25,160	14,917
	1,984,790	7,261,275		1,984,790	7,261,275

Approved by the Board:

ROBERT LABBÉ
Director

COLETTE SAVARD
Director

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Continued*

STATEMENTS OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1986 (NOTE 1)

	1986	1985
	(11 months)	(12 months)
	$	$
Rentals	392,330	408,335
Heating and services	149,392	145,616
Grants in lieu of taxes	108,687	112,682
Depreciation	81,700	89,125
Repairs and maintenance	42,308	45,244
	382,087	392,667
Net income	10,243	15,668
Retained earnings (Deficit) at beginning of the year	14,917	(751)
Retained earnings at end of the year	25,160	14,917

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	3,790,000	3,790,000
Fixed assets retroceded to Canada	3,611,750	
Balance at end of the year	178,250	3,790,000

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Expenditures		
Expenditures incurred for goods received or services rendered		
Operating		
Administration, finance and property	3,321,031	2,686,504
Public affairs and animation	1,248,021	1,188,875
Management's office	340,981	541,085
Planning and development	259,485	296,946
	5,169,518	4,713,410
Capital	616,819	18,132,436
Employment program—Job creation		19,584
Quebec 1534-1984		3,407,345
Total	5,786,337	26,272,775
Proceeds from other than the direct use of fixed assets		
Interest, related principally to the receipt of parliamentary appropriations in advance of needs	160,942	258,720
Other proceeds	9,049	320
	169,991	259,040
Net expenditures to be funded (Note 6)	5,616,346	26,013,735
Cumulative net expenditures since April 9, 1981	94,751,830	89,135,484
Proceeds from the direct use of fixed assets		
Rentals to be remitted (Note 4)	713,788	636,814
Cumulative direct proceeds since April 9, 1981	1,734,839	1,021,051
Excess of net expenditures over direct proceeds		
For the year	4,902,558	25,376,921
Cumulative since April 9, 1981	93,016,991	88,114,433

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and activities

Canada Lands Company (Vieux-Port de Québec) Inc. was incorporated on April 9, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective August 1, 1981, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for the implementation of a general development plan for the lands of the Vieux-Port de Québec under its jurisdiction and for administering, managing, promoting and operating such lands and their developments. The Corporation fulfils this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

From February 9, 1984 to February 27, 1986, the Corporation was responsible for its own account for the management, charge and direction of a parcel of land together with the improvements thereon which had been transferred to it, subject to certain limiting conditions, by order of the Governor General in Council on February 9, 1984. This property was retroceded on February 27, 1986.

2. Significant accounting policies

(a) Financial statements presentation

The Statement of Operations presents the transactions carried out by the Corporation for the management, charge and direction of the assets held from February 9, 1984 to February 27, 1986 for the benefit of Her Majesty.

The Statement of Transactions presents transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures, net of proceeds from other than the direct use of fixed assets, are reimbursable to the Corporation. Proceeds from the direct use of fixed assets, principally rentals, are payable to the Receiver General for Canada.

Differences between parliamentary appropriations received and net reimbursable expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered or owned by the Corporation. They also include costs of acquiring and demolishing structures.

(c) Fixed assets and depreciation

Fixed assets transferred free of charge from Canada on February 9, 1984 were recorded at their current value at the date of transfer, with the offset being credited to contributed surplus. Depreciation was calculated under the straight line method using a rate of 2.5% per annum based on the estimated useful life for the main structure of the building.

These were retroceded free of charge to Canada on February 27, 1986. The retrocession of these fixed assets was recorded at their net book value.

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

3. Accounts receivable

The accounts receivable include the following amounts:

	1986	1985
	$	$
Public services organization	468,368	467,816
Canada Ports Corporation	175,000	175,000
Department of Public Works (Note 5)		54,824
Others	141,490	388,185
	784,858	1,085,825

The amount receivable from the public services organization is for specific work carried out by the Corporation during the year 1982-83. The related cost is recoverable upon the signing of a protocol by the Corporation, the Canada Ports Corporation and the organization. The protocol, not yet signed, provides for the transfer of certain privileges from the Corporation and the Canada Ports Corporation. The work is completed for all practical purposes. The Corporation has not yet decided to transfer the privileges requested by the organization. It is possible that the Corporation may not recover the related cost and would have to account for it as a capital expenditure.

The amount receivable from the Canada Ports Corporation derives from a protocol providing for the reimbursement to the Corporation of expenditures it incurred for work carried out inside the strip of land upon which the Canada Ports Corporation has operational jurisdiction. This protocol provides that the reimbursement will be made out of a global amount approved by the Treasury Board to the Canada Ports Corporation, if there are funds remaining available. As at March 31, 1986, the Corporation had claimed for the reimbursement of expenditures totalling $650,000 for expenditures incurred mainly during the year 1982-83, of which $475,000 had been received to that date. Not being able to determine the funds remaining available to the Canada Ports Corporation, the Corporation cannot establish the additional amount it might expect to receive, or any amount up to the $475,000 already received it might have to refund. Any difference established at the time of the final settlement of this transaction will be accounted for as a capital expenditure.

4. Due from Receiver General for Canada

	1986	1985
	$	$
Balance receivable at beginning of the year	67,540	704,354
Direct proceeds	713,788	636,814
	646,248	67,540
Remittances to the Consolidated Revenue Fund	766,713	
Balance receivable at end of the year	120,465	67,540

5. Accounts payable

The accounts payable include an amount of $182,704 due to the Department of Public Works as at March 31, 1986 ($54,824 receivable as at March 31, 1985) as follows:

	1986	1985
	$	$
Grants in lieu of taxes paid by the Department for the account of the Corporation since February 9, 1984	230,523	121,836
Rentals received to be reimbursed	150,214	
Claim for late delivery of the leased premises	89,546	89,546
	470,283	211,382
Less: cost of fitting-up premises for renting	287,579	266,206
Due to (due from) at the end of the year	182,704	(54,824)

6. Due to Minister of Public Works

	1986	1985
	$	$
Balance payable (receivable) at begining of the year	460,536	(242,329)
Net expenditures	5,616,346	26,013,735
	5,155,810	26,256,064
Less:		
funds drawn from Department of Public Works Vote 40 (Votes 15 and 65 in 1985) for Canada Lands Company (Vieux-Port de Québec) Inc.	5,660,970	26,516,600
funds drawn from Department of Communications Vote 10 for the special cultural initiatives Program		200,000
	5,660,970	26,716,600
Balance payable at end of the year	505,160	460,536

7. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada and which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

8. Contingencies

The Corporation and the corporation Québec 1534-1984 signed a protocol of general understanding determining the rights and obligations of each party for the staging in 1984 of a festive event and for the use of the site and of the equipment under the jurisdiction of the Corporation. Under the terms of the agreement, the Corporation has not granted the right to use the totality of the site, reserving for itself some premises that it might rent for commercial purposes. Leases were signed but, because of poor attendance, several were modified, cancelled or abandoned. The Corporation has received claims arising from those leases, for a total in excess of $3.0 million, and more may yet be received. Management is of the opinion that these claims will not result in any significant financial responsibility for the Corporation.

SUMMARY PAGE

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the construction of new houses, the repair and modernization of existing houses and the improvement of housing and living conditions.

BACKGROUND

Established in 1946, the corporation acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. It conducts research and provides policy advice to government; it administers the Mortgage Insurance Fund, the prime purpose of which is to ensure an adequate supply of mortgage funds for housing, and it lends to groups and individuals for housing purposes and invests in housing-related projects.

CORPORATION DATA

HEAD OFFICE	682 Montreal Road Ottawa, Ontario K1A 0P7
STATUS	—Schedule C, Part I —an agent of Her Majesty, except when s.14 of its Act applies.
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1946; by the *Central Mortgage and Housing Corporation Act* (R.S.C. 1970, C-16).
CHIEF EXECUTIVE OFFICER	George D. Anderson
CHAIRMAN	Robert E. Jarvis, Q.C.
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984**	**1983 (restated)**
At the end of the year				
Total Assets	9,815	10,051	10,277	10,383
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	9,544	9,802	9,990	10,212
Equity of Canada	50	50	50	50
Cash from Canada in the year				
—budgetary	1,355	1,656	1,728	1,890
—non-budgetary	222	293	374	424

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation as at December 31, 1986 were prepared by management in accordance with the accounting policies, consistently applied, as described in the notes to the financial statements. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with management, internal audit staff and the independent external auditor to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the auditor, Robert D. Hepburn, C.A. of the firm Deloitte Haskins & Sells and his reports offer an independent opinion on the financial statements to the Minister responsible for Canada Mortgage and Housing Corporation.

G.D. Anderson
President and Chief Executive Officer

N.E. Hallendy
Acting Senior Vice-President Corporate Resources

Ottawa, Canada
February 23, 1987

FINANCIAL STATEMENTS
DECEMBER 31, 1986

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the Government of Canada. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main and Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of the Appropriations Act together with Statutory Authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned.

Funds Administered

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages, and thereby increasing the access to housing by Canadians.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the balance sheet of Canada Mortgage and Housing Corporation, Corporate Account as at December 31, 1986, and the statements of operations and reserve fund, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, these financial statements, present fairly the financial position of the Corporation as at December 31, 1986, and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1987

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986		1985	
Loans and investments—Schedule				
Market housing	1,890,335		2,044,579	
Social housing	6,497,463		6,475,292	
Housing support	1,352,168	9,739,966	1,435,968	9,955,839
Accounts Receivable				
The Minister	26,301		13,188	
Other	11,587	37,888	17,455	30,643
Deferred Income Taxes		7,691		7,199
Business Premises, Office Furniture and Equipment, at cost	39,030		35,939	
Accumulated depreciation	24,309	14,721	21,916	14,023
Other Assets		14,866		5,699
		9,815,132		10,013,403

LIABILITIES	1986		1985	
Borrowings from the Government of Canada		9,513,779		9,761,059
Cheques Issued in Excess of Funds on Deposit		149,998		106,532
Accounts Payable and Accrued Liabilities				
The Receiver General for Canada	30,472		40,853	
Funds administered	3,675		886	
Other	53,643	87,790	49,172	90,911
Unfunded Pension Fund Liability		13,565		4,901
		9,765,132		9,963,403
CAPITAL AND RESERVE FUND				
Capital				
Authorized and fully paid by the Government of Canada	25,000		25,000	
Reserve Fund	25,000	50,000	25,000	50,000
		9,815,132		10,013,403

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986		1985	
Market Housing				
Interest earned	176,772		197,052	
Gain (Loss) on disposal of real estate	(27)		14,242	
	176,745		211,294	
Interest expense	159,501	17,244	171,387	39,907
Social Housing				
Interest earned	585,456		581,397	
Gain on disposal of real estate	4,528		463	
	589,984		581,860	
Interest expense	551,618	38,366	547,604	34,256
Housing Support				
Interest earned	122,141		129,049	
Gain on disposal of land assembly projects	9,535		12,172	
Gain (Loss) on disposal of real estate	738		(1,380)	
	132,414		139,841	
Interest expense	113,017	19,397	118,909	20,932
Other Interest Income		8,597		11,511
Margin on Financing Operations		83,604		106,606
Services to Others		9,064		13,023
		92,668		119,629
Administrative Expenses		44,250		44,560
Income before Income Taxes and Extraordinary Item		48,418		75,069
Income Taxes				
—Current	24,343		34,042	
—Deferred	(492)	23,851	1,776	35,818
Income before Extraordinary Item		24,567		39,251
Extraordinary Item				5,356
Net Income		24,567		33,895
Reserve Fund, beginning of year		25,000		25,000
		49,567		58,895
Transferred to the Receiver General for Canada		24,567		33,895
Reserve Fund, end of year		25,000		25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986	1985
Cash Generated by Operations		
Income before income taxes and extraordinary item	48,418	75,069
Add (Deduct): net change in accrued interest	5,520	(9,996)
depreciation	2,393	2,190
	56,331	67,263
Repayments of loans and investments	453,686	587,885
Borrowings from the Government of Canada	222,100	293,000
Decrease in accounts receivable from the Minister		8,630
Increase in accounts payable to Funds administered	2,789	
Other	8,018	
	742,924	956,778
Cash Applied to Operations		
Additions to loans and investments	244,108	351,355
Repayment of borrowings from the Government of Canada	468,606	478,074
Unfunded pension fund liability contribution	1,273	2,691
Increase in accounts receivable from the Minister	13,113	
Decrease in accounts payable to Funds Administered		874
Special pension plan contribution		10,135
Other		47,028
Paid to Receiver General for Canada		
—Federal income taxes	25,284	28,086
—Excess in reserve fund	33,895	39,654
—Other	111	122
	786,390	958,019
Decrease in Cash	43,466	1,241

See accompanying notes.

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Significant Accounting Policies

In the Corporate Account, the Corporation follows generally accepted accounting principles. The financial statements of the Mortgage Insurance Fund and the other Insurance and Guarantee Funds are not consolidated with these financial statements. The principal accounting policies followed by the Corporation are:

(a) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded and recovered from the Minister when the loans are advanced. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(b) Federal-Provincial Agreements

Loans and investments are made under various cost sharing agreements with the provinces and territories to encourage development of rental housing, land assembly, co-operative housing, rural and native housing and housing rehabilitation. Only the Corporation's share of costs plus capitalized interest

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

are reflected in these statements. The Corporation's share of subsidies and losses related to these agreements are recovered from the Minister. Gains on the sale of land assembly are recognized as income in the Corporate Account. In accounting for federal-provincial loans and investments, the Corporation relies, in the majority of instances, on information provided by the provinces and territories.

(c) Real Estate

Real estate includes vacant land and properties acquired directly by the Corporation, or through the Government of Canada at no cost, or through default on uninsured loans. All real estate is recorded at cost which includes acquisition costs and any modernization and improvement costs.

Holding costs on real estate acquired directly by the Corporation are capitalized up to appraised values after which the costs are expensed in the Corporate Account. Net gains and losses on the disposal of these properties are recorded in the Corporate Account.

Holding costs on real estate acquired through the Government of Canada at no cost, or through default on uninsured loans, are capitalized. Net gains and losses on the disposal of these properties are paid to or recovered from the Minister.

All net operating losses on real estate are recovered from the Minister.

(d) Depreciation

Depreciation of real estate is recorded on a straight line basis over the expected useful life of the properties.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis.

(e) Employees' Pension Plan

Current service costs of the employees' pension plan and interest on the unfunded liability are recorded as administrative expenses in the current year. Experience gains or losses are recognized in the year in which they are identified. An actuarial valuation is made at least every three years in accordance with the provisions of the Pension Benefits Standards Act.

(f) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by an Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(g) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

2. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the Canada Mortgage and Housing Corporation Act and Sections 40 and 55 of the National Housing Act to finance loans and investments. The borrowings are evidenced by debentures or other evidences of indebtedness, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

3. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1986, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of legal actions, which total approximately $48 million at December 31, 1986, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in these cases and, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

4. Interest Loss Recoveries

The Corporation was authorized by the Government of Canada to approve certain loans and investments at a negative interest margin and to recover this loss from the Government. The interest loss recovered is included in interest earnings. The recoveries by program are as follows:

	1986	1985
	(in millions of dollars)	
Market Housing	63.8	59.0
Social Housing	18.7	19.3
Housing Support	1.2	1.3

5. Services to Others

The major components of services to others are: delivery of Canadian Home Insulation Program grants on behalf of Energy, Mines and Resources Canada; inspections; and administration of mortgages for third parties.

6. Actuarial Valuation of the CMHC Pension Fund

The Corporation maintains a compulsory contributory defined benefit pension plan for all regular employees who satisfy certain eligibility conditions. The plan provides pensions based on the annual average salaries of any six-year period multiplied by the number of years of credited service.

The administrative expenses of the Corporation for 1986 include a charge of $9.9 million, being the increase in the unfunded future benefits obligation arising from an actuarial valuation of the Fund at January 1, 1986.

The cumulative difference between the amounts expensed and the funding contribution has been reflected in the balance sheet as a liability. This liability will be funded by annual payments up to the year 2000.

7. Administrative Expenses

Total administrative expenses of the Corporation for the year ended December 31, 1986 amounted to $178.5 million (1985—$174.6 million). These administrative expenses have been allocated to the Corporate Account, Minister's Account and Funds Administered.

8. Commitments

Commitments outstanding for loans and investments amounted to $435 million at December 31, 1986 (1985—$495 million).

9. Comparative Figures

The 1985 comparative figures have been reclassified to conform to the statement presentation adopted in 1986. The 1985 figures are based upon financial statements which were reported on by Paul-André Michaud, C.A. of the firm, Samson Bélair.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

SCHEDULE OF LOANS AND INVESTMENTS BALANCE DECEMBER 31

(in thousands of dollars)

	1986	1985
Market Housing		
Loans	1,813,615	1,960,040
Federal-provincial agreements		
Loans	61,155	70,386
Real estate		
Investments in housing projects	1,314	1,345
Land	14,251	12,808
	15,565	14,153
	1,890,335	2,044,579
Social Housing		
Loans	2,439,325	2,492,049
Federal-provincial agreements		
Loans	2,707,817	2,720,741
Investments in housing projects	1,322,964	1,231,115
	4,030,781	3,951,856
Real estate		
Investments in housing projects	26,188	30,217
Land	1,169	1,170
	27,357	31,387
	6,497,463	6,475,292
Housing Support		
Loans	1,247,728	1,321,562
Federal-provincial agreements		
Loans	49,873	59,686
Land assembly projects	34,719	34,439
	84,592	94,125
Real estate		
Land	19,848	20,281
	1,352,168	1,435,968
Total	9,739,966	9,955,839

MINISTER'S ACCOUNT

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the Canada Mortgage and Housing Corporation, Minister's Account—Statement of Expenditures and Recoveries for the year ended December 31, 1986. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditures for and recoveries from the Minister for the year then ended in accordance with the accounting policy described in Note 1 to this financial statement applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions in the Minister's Account that have come to my notice during my examination of the financial statement were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1987

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES FOR THE YEAR ENDED DECEMBER 31, 1986

(in thousands of dollars)

	1986	1985
Expenditures		
Market Housing	62,990	246,284
Social Housing	1,228,578	1,327,512
Housing Support	13,974	12,388
Administrative Expenses	62,622	61,332
Total	1,368,164	1,647,516
Accounts Receivable from the Minister, beginning of year	13,188	21,818
	1,381,352	1,669,334
Recoveries	1,355,051	1,656,146
Accounts Receivable from the Minister, end of year	26,301	13,188

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1986

1. Significant Accounting Policy

   Expenditures made on behalf of the Minister responsible for the Corporation are recorded as recoverable when disbursed. No accruals are made at December 31, 1986 in this account. The year-end for the Government of Canada is March 31, 1987, at which time accruals will be recorded in accordance with Treasury Board Guidelines and reported in the Public Accounts of Canada.

2. Contingent Liabilities

   In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions, which total approximately $48 million at December 31, 1986, were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation. The Corporation does not admit liability in this respect and it is unclear whether costs, if any, arising from these actions could be charged to the Government of Canada. Thus, no provision for possible loss arising from these legal actions is included in the accompanying statement of account. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

3. Administrative Expenses

   The administrative expenses charged to the Minister by the Corporation for the year ended December 31, 1986 amounted to $62.6 million (1985—$61.3 million).

4. Comparative Figures

   The 1985 comparative figures have been reclassified to conform to the statement presentation adopted in 1986. The 1985 figures are based upon financial statements which were reported on by Paul-André Michaud, C.A. of the firm, Samson Bélair.

FUNDS ADMINISTERED

AUDITOR'S REPORT

TO THE HONOURABLE STEWART D. McINNES, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

I have examined the balance sheets of the Funds Administered by Canada Mortgage and Housing Corporation: Mortgage Insurance Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1986, and the related statements of operations and deficit or surplus, and of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as I considered necessary in the circumstances.

In my opinion, these financial statements, present fairly the financial position of these funds as at December 31, 1986, and the results of operations and changes in financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions that have come to my notice during my examination of these financial statements were, in all significant respects, in accordance with the Financial Administration Act and regulations, the Canada Mortgage and Housing Corporation Act, the National Housing Act, the by-laws of the Corporation and any directives given to the Corporation.

Robert D. Hepburn, C.A.
of the firm Deloitte Haskins & Sells

Ottawa, Canada
February 23, 1987

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986		1985	
Accounts Receivable				
Canada Mortgage and Housing Corporation	3,553		948	
Other	4,839	8,392	16,247	17,195
Investments in Securities		141,895		
Mortgages		79,298		93,760
Real Estate, at cost	465,563		534,602	
Provision for revaluation	196,421	269,142	205,384	329,218
		498,727		440,173

LIABILITIES	1986	1985
Accounts Payable and Accrued Liabilities	11,188	4,934
Provision for Loss on Claims	263,192	271,139
Unearned Premiums	395,587	320,429
Premium Deficiency	262,043	316,110
Borrowings from the Government of Canada		255,500
	932,010	1,168,112
Deficit	433,283	727,939
	498,727	440,173

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenue		
Earned premiums	81,663	64,521
Application fees	25,135	29,772
Interest	12,643	11,670
Total Revenue	119,441	105,963
Expenses		
Insurance issuance	39,913	42,594
Loss on claims	86,939	73,035
	126,852	115,629
Adjustment to premium deficiency	(54,067)	(67,890)
Total Expenses	72,785	47,739
Income before Recovery of Losses	46,656	58,224
Recovery of Losses	248,000	
Net Income	294,656	58,224
Deficit, beginning of year	727,939	786,163
Deficit, end of year	433,283	727,939

See accompanying notes.

FUNDS ADMINISTERED
MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Cash Generated by Operations		
Premiums	156,821	170,450
Application fees	25,135	29,772
Interest received	12,109	11,582
Claims paid	(213,535)	(585,955)
Proceeds from real estate sales	212,485	243,451
Administrative costs	(62,102)	(68,715)
Other	20,379	2,996
	151,292	(196,419)
Cash Applied to Investment Activities		
Investment in securities	(141,187)	
	(141,187)	
Cash Applied to Financing Activities		
Borrowings from the Government of Canada	8,000	258,600
Repayment of borrowings	(15,500)	(63,000)
	(7,500)	195,600
Increase (Decrease) in Accounts Receivable from Canada Mortgage and Housing Corporation	2,605	(819)

See accompanying notes.

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Cash and Investment in Securities	1,318	1,179
Accounts Receivable from Canada Mortgage and Housing Corporation	16	7
Mortgages	5	8
	1,339	1,194

LIABILITIES	1986	1985
Unearned Premiums		3
Surplus	1,339	1,191
	1,339	1,194

See accompanying notes.

FUNDS ADMINISTERED
HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenue		
Interest	111	428
Other	51	36
Total Revenue	162	464
Expenses		
Claims and administrative charges	14	33
Net Income	148	431
Surplus, beginning of year	1,191	7,590
Assets returned to the Government of Canada		6,830
Surplus, end of year	1,339	1,191

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986		1985	
Cash and Investment in Securities		3,514		3,438
Accounts Receivable from Canada Mortgage and Housing Corporation		106		
Real Estate, at cost	11,457		10,936	
Provision for loss	3,757	7,700	3,186	7,750
		11,320		11,188

LIABILITIES	1986	1985
Accounts Payable to Canada Mortgage and Housing Corporation		69
Accrued Liabilities	96	122
Surplus	11,224	10,997
	11,320	11,188

See accompanying notes.

FUNDS ADMINISTERED
RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenue		
Interest	305	1,188
Expenses		
Provision for loss on real estate	571	(1,992)
Other	(493)	(69)
Total Expenses	78	(2,061)
Net Income	227	3,249
Surplus, beginning of year	10,997	26,548
Assets returned to the Government of Canada		18,800
Surplus, end of year	11,224	10,997

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Significant Accounting Policies

The principal accounting policies followed by the Corporation in administering the Insurance and Guarantee Funds on behalf of the Government of Canada are:

(a) Premiums

Premiums are deferred and are taken into income over the life of the related policies. Premiums earned in a year reflect the amount of risk in that year as determined by the valuation actuary. The determination is based upon factors prescribed by the Department of Insurance Canada.

(b) Application Fees

Application fees for insurance are recognized as income when received.

(c) Issuance Costs

Issuance costs are expensed as incurred.

(d) Premium Deficiency

Annually, the Corporation compares the amount of its unearned premiums by line of business to the discounted costs of claims that have not yet occurred on insurance policies in force. Whenever it is determined that the unearned premiums on a line of business are inadequate to meet the expected net costs of future claims, a premium deficiency is established. The premium deficiency is taken into income on the same basis as the related unearned premiums.

(e) Real Estate

Real estate acquired upon the payment of a claim resulting from a loan default is valued at net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated holding and disposal costs. Depreciation is not recorded on the real estate.

(f) Provision for Loss on Claims

This provision represents the estimated loss on claims in process of payment and the estimated loss on loans, where defaults have occurred, but for which a claim has not yet been received by the Corporation.

(g) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(h) Mortgages

Mortgages are shown net of a provision for losses.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation may borrow from the Government of Canada, on behalf of the Fund, under provisions of Section 9 of the National Housing Act in order to meet the Fund's obligations. Borrowing arrangements pursuant to an Order-in-Council dated August 8, 1984 authorize interest free borrowings secured by promissory notes due on demand to a maximum of $400 million.

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

3. Actual Valuation—Mortgage Insurance Fund

At September 30, 1986 an actuarial study of the Fund undertaken by the Corporation during the year disclosed that the Fund continues to be insufficient to pay all future claims in respect of business in force. The deficit as at September 30, 1986, estimated to be $454.3 million, has decreased to $433.3 million at December 31, 1986.

4. Recovery of Losses—Mortgage Insurance Fund

As a result of Treasury Board approval in December 1985, the outstanding borrowings of $248 million at March 27, 1986 were forgiven. This forgiveness represents partial reimbursement for the losses on the Assisted Home Ownership and Assisted Rental Programs.

In 1987, the Corporation will pursue with the Government of Canada avenues for eliminating the remaining deficit.

5. Insurance in Force—Mortgage Insurance Fund

At December 31, 1986, the insurance policies in force totalled approximately $39.3 billion (1985—$37.7 billion).

6. Home Improvement Loan Insurance and Rental Guarantee Funds

The Home Improvement Loan Insurance and Rental Guarantee Programs are no longer active.

7. Administrative Expenses—Funds Administered

The administrative expenses allocated to the Funds by the Corporation for the year ended December 31, 1986 amounted to $67.3 million (1985—$68.7 million).

8. Comparative Figures

The 1985 comparative figures have been reclassified to conform to the statement presentation adopted in 1986. The 1985 figures are based upon financial statements which were reported on by Paul-André Michaud, C.A. of the firm, Samson Bélair.

SUMMARY PAGE

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct in the National Capital Region the National Gallery of Canada, the Canadian Museum of Civilization, (formerly called The National Museum of Man) and any other museum which the Governor in Council may direct.

BACKGROUND

The main structures of the corporation's two projects are scheduled for completion by 1989. To March 31, 1987, the government had allocated for the corporation a total of $308.0 million for these projects for the period to March 31, 1990.

CORPORATION DATA

HEAD OFFICE	55 Murray Street P.O. Box 395, Station A Ottawa, Ontario K1N 5M3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1982; by letters patent (No. 0132114) under the *Canada Business Corporations Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Robert Giroux
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	173.2	100.3	50.1	15.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	157.4	91.3	44.8	13.4
Cash from Canada in the period				
— budgetary	66.0	46.5	31.5	10.8
— non-budgetary	nil	nil	nil	nil

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Board of Directors of the Canada Museums Construction Corporation Inc. is responsible for the financial statements and the integrity and objectivity of data contained therein. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgement.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

The Board of Directors appoints the Audit Committee which is composed of three directors, two of whom are not employees of the Corporation. The Audit Committee meets at least annually to review and advise the Board of Directors with respect to the financial statements and the auditor's report thereon. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister of Public Works who is responsible for the Canada Museums Construction Corporation Inc.

R. Plourde
Treasurer and Comptroller

R.J. Giroux
Chairman and Chief Executive Officer

AUDITOR'S REPORT

THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1987 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, and the articles and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

BALANCE SHEET AS AT MARCH 31, 1987

(in thousands of dollars)

ASSETS	1987	1986	LIABILITIES	1987	1986
Cash and short-term deposits	4,489	4,177	Accounts payable and accrued liabilities	7,776	5,449
Accounts receivable	549	116	Contractors holdbacks payable	8,053	3,454
Construction in progress (Schedule)	168,138	95,957		15,829	8,903
			SHAREHOLDERS' EQUITY		
			Capital stock (Note 3)		
			Contributed capital (Note 4)	157,347	91,347
	173,176	100,250		173,176	100,250

Approved by the Board:

ROBERT J. GIROUX
Chairman and Chief Executive Officer

JEAN E. PIGOTT
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Operating activities		
Accounts receivable	(433)	(28)
Construction in progress (Schedule)	(72,181)	(49,986)
Accounts payable and accrued liabilities	2,327	1,715
Contractors holdbacks payable	4,599	1,951
Cash used in operating activities	(65,688)	(46,348)
Financing activities		
Contributed capital (Note 4)	66,000	46,500
Cash provided by financing activities	66,000	46,500
Increase in cash	312	152
Cash and short-term deposits		
Beginning of year	4,177	4,025
End of year	4,489	4,177

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and was named as a parent Crown corporation on February 7, 1985 in Schedule C, Part I of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation. On May 16, 1985 one-third was transferred from the Minister of Communications to the Minister of Public Works, the Responsible Minister with whom the control of the Corporation lies.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the Canadian Museum of Civilization (CMC) (previously known as National Museum of Man) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction. Unless otherwise directed by the Governor in Council, the Corporation shall be wound up after completion of the museum construction projects.

(a) Funding

In September 1981, the Government allocated $185 million for the two projects. This was revised in November 1983 to $191.45 million. In October 1985, the Treasury Board approved an increase of $69.54 million, and in January 1987, Treasury Board approved an additional $46.79 million, bringing the total funds allocated for construction of the museums to $307.78 million for the period to March 31, 1990 as follows:

	NGC	CMC	Total
	(in millions of dollars)		
Construction	115.56	149.28	264.84
Architects and consultants	10.84	19.55	30.39
	126.40	168.83	295.23
Administration expenses	6.28	6.27	12.55
	132.68	175.10	307.78

In October 1985, the Government directed the National Capital Commission to undertake the landscaping of both sites, estimated to cost the Commission $7 million from funds provided out of the Commission's existing budget.

The Corporation's budget for landscaping of the museums is $10.8 million; $3.8 million is included in the construction costs indicated above and the work is being done under the direction of the Corporation.

In January 1987, Treasury Board approved the establishment of a special reserve of $142.8 million within its Operating Reserve to provide the required funding to 1989-90 for all agencies (Department of Public Works, National Museums of Canada, National Capital Commission and Canada Museums Construction Corporation) involved in completing the Canadian Museum of Civilization. The reserve is to cover all incremental costs associated with completing the Museum, including construction, fit-up, exhibit development and initial operating costs of the Museum. Treasury Board, while noting that estimates sufficiently accurate to obtain effective project approval are not yet available, also approved a project approval level of $168.8 million for the construction of the Museum and expected that construction would be completed within this total. Any further cost increases or other funding requirements to 1989-90 are to be absorbed within the reserve and/or from approved funds within the portfolios of the Ministers of Public Works and of Communications. Treasury Board also underlined the joint responsibility of the Ministers of Public Works and of Communications to complete the project on schedule, with final completion and official opening in 1989 and with some form of limited opening to the public in 1988.

(b) Construction

In February 1983, the Government approved the construction sites and architects and in November 1983, the building concepts as developed by the architects and the long-term forecast of the building schedule and funding requirements for each museum. No provision was made for the cost of the sites. Major portions of the sites for the two museums are federally owned with the legal title to the lands currently belonging to the National Capital Commission. In keeping with the intent of the projects, which includes the eventual transfer of the completed buildings to Her Majesty in right of Canada, the Commission disclaims title to the construction in progress. On March 26, 1986, the Treasury Board approved the transfer of the lands of CMC and NGC currently owned by the Commission to Department of Public Works. The transfer is subject to Governor in Council approval. Negotiations by Public Works and the National Capital Commission to acquire parts of the sites that are not federally owned are underway.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the National Capital Commission for sites or by the National Museums of Canada for accommodations planning and fit-ups.

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration, will be capitalized until the museums are completed. Interest and other income are credited to construction in progress. Costs are allocated direct to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

3. Capital stock

The Corporation is authorized to issue three shares which shall not be transferred without the approval of the Governor in Council.

The Corporation acknowledges past services rendered as full consideration for the value of the shares issued.

4. Contributed capital

During the year funding of $66.0 million was provided through Vote 20 of the Department of Public Works for the expenditures of the Corporation (1986—$46.5 million, Vote 20 of the Department of Communications).

	1987	1986
	(in thousands of dollars)	
Opening balance	91,347	44,847
Funds provided during the year	66,000	46,500
Ending balance	157,347	91,347

5. Pension plans

(a) The Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis. Pension costs for the plan amounted to $69,850 for the year ended March 31, 1987 (1986—$70,244).

(b) The Corporation has fully discharged its obligations to provide an annual pension of $35,000, inclusive of pension funds transferred from previous employment, under an agreement with one of its former officers upon termination of employment on March 31, 1987.

6. Contractual obligations

As at March 31, 1987, commitments for construction and related costs amounted to approximately $41.7 million as follows:

	(in thousands of dollars)
National Gallery of Canada	18,596
Canadian Museum of Civilization	23,132
	41,728

7. Lease commitment

The Corporation has renewed its lease agreement until March 31, 1988, for office space. Under the terms of the lease the Corporation is responsible for payment of operating expenses and taxes to the lessor and the amount of future minimum annual rental payments for 1987-88 is $267,847.

8. Contingencies and claims

(a) The Corporation has received claims from contractors, architects, and engineers and has made provision for costs which may be incurred in settling some of these claims. However, the Corporation is unable to determine the likelihood of its having to make payments in respect of claims amounting to $8.5 million and no provision has been made for this amount in the financial statements.

The Corporation has filed various claims against its architects under professional liability insurance policies. These claims are under review by the insurers and no provision for amounts to be recovered has been made in these financial statements.

(b) The City of Hull is seeking building permit fees from the Corporation in the amount between $480,000 and $720,000 relating to the construction of Canadian Museum of Civilization. It is anticipated that payment for permit fees will be resolved on behalf of the Corporation by the Department of Public Works and accordingly no provision has been made in these financial statements.

On May 28, 1987, the Minister of Public Works obtained Governor in Council approval for the settlement, on an ex-gratia basis, with the City of Ottawa of building permit fees and redevelopment charges amounting to $1.2 million relating to the construction of the National Gallery of Canada.

(c) As of March 31, 1987, grants in lieu of taxes for the sites and construction of the two Museums amounted to approximately $2.4 million. Management is of the opinion that the payment of grants in lieu of taxes, if necessary, will be resolved on behalf of the Corporation by the Department of Public Works and accordingly no provision has been made in these financial statements.

9. Related party transactions

The Corporation had the following transactions with related parties.

(a) During the year the Department of Public Works has provided technical and engineering support amounting to approximately $108,000 (1986—$122,000). The Department also provided without charge the services of a senior officer to the Corporation on a full-time basis from May 16, 1985 till July 14, 1986.

(b) Under an arrangement with the National Museums of Canada, the Corporation will be reimbursed for costs incurred up to $600,000 in connection with building work required estimated at $870,000 in the Rideau Street Chapel space in the new National Gallery. At March 31, 1987, total costs incurred amounted to $391,661 of which $295,845 is included in accounts receivable.

10. Administration expenditures

The Corporation incurred the following administration expenditures which have been allocated equally to each museum on the schedule of construction in progress:

	1987	1986
	(in thousands of dollars)	
Salaries and employee benefits	1,354	1,299
Office accommodation	702	692
Professional and special services	115	218
Rental of equipment	76	87
Communications	47	92
Utilities, material and supplies	44	53
Travel and transportation	21	38
Public information	19	15
Other	15	17
Office furniture and equipment, net of proceeds from disposal	(7)	7
	2,386	2,518

11. Subsequent event

On May 14, 1987, the Corporation entered, on behalf of the National Museums of Canada, into a contract amounting to $410,000 with a consultant for interior design and fit-up of the public spaces and staff offices related to the new National Gallery of Canada. The funding of the contract will be provided by the National Museums of Canada.

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	National Gallery of Canada			Canadian Museum of Civilization			Total		
	Cumulative to March 31, 1986	1987	Cumulative to March 31, 1987	Cumulative to March 31, 1986	1987	Cumulative to March 31, 1987	Cumulative to March 31, 1986	1987	Cumulative to March 31, 1987
Site evaluation	108		108	108		108	216		216
Architects and consultants	8,797	1,632	10,429	9,221	5,650	14,871	18,018	7,282	25,300
Construction managers	2,359	1,852	4,211	2,251	1,256	3,507	4,610	3,108	7,718
Other construction costs	43,309	42,528	85,837	21,815	17,332	39,147	65,124	59,860	124,984
	54,573	46,012	100,585	33,395	24,238	57,633	87,968	70,250	158,218
Administration (Note 10)	4,744	1,193	5,937	4,744	1,193	5,937	9,488	2,386	11,874
	59,317	47,205	106,522	38,139	25,431	63,570	97,456	72,636	170,092
Less: interest income	750	227	977	749	228	977	1,499	455	1,954
	58,567	46,978	105,545	37,390	25,203	62,593	95,957	72,181	168,138

SUMMARY PAGE

CANADA PORTS CORPORATION

MANDATE

Planning and coordinating the development of the 15 ports and harbours, previously administered by the National Harbours Board, to achieve the objectives of the national ports policy and support Canadian international trade objectives, as well as other social and economic objectives. The corporation is also responsible for the direct administration, management and control of the ports and harbours not granted local port corporation status.

BACKGROUND

The corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, local port corporations were established at Montreal and Vancouver (in July 1983), at Halifax, Quebec and Prince Rupert (in June 1984), at St. John's (in June 1985), and at Saint John (in December 1986). These corporations are now operating with a high degree of local autonomy.

CORPORATION DATA

HEAD OFFICE	99 Metcalfe Street Ottawa, Ontario K1A 0N6
STATUS	—Schedule C, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; pursuant to the *National Harbours Board Act* (R.S.C. 1970, N-8, s. 3); reconstituted by the *Canada Ports Corporation Act*, (S.C. 1980-81-82-83, C. 121, s. 1), proclaimed February 24, 1983.
CHIEF EXECUTIVE OFFICER	Jean-Michel Tessier
CHAIRMAN	The Honourable Ronald Huntington, P.C.
AUDITOR	Coopers & Lybrand

FINANCIAL SUMMARY* ($ million) The financial year is the calendar year.

	1986	1985	1984 (restated)	1983
At the end of the year				
Total Assets	100.0	231.3	246.5	445.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada**	19.5	85.0	85.1	182.7
Equity of Canada	67.2	92.8	106.9	185.9
Cash from Canada in the year				
—budgetary***	13.0	14.1	35.0	23.8
—non-budgetary	(7.0)	2.6	4.9	7.1

* Assets and related liabilities of this corporation have been transferred to new local port corporations.

** Excludes $5.5 million in accrued interest owed to Canada.

*** Takes no account of special contributions to Canada in 1986 of $26.7 million.

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN C. CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Canada Ports Corporation as at December 31, 1986 and the statements of income, surplus, contributed capital and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 18, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash	225	641
Investments (Note 4)	27,864	61,740
Accounts receivable	2,252	4,237
Due from Canada	458	2,645
Materials and supplies	352	514
	31,151	69,777
Long-term investments (Note 4)	18,225	19,102
Investment in Ridley Terminals Inc. (Note 5)	11,137	16,227
Fixed assets (Note 7)	39,528	126,147
	100,041	231,253

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities (Note 8)	6,158	13,539
Grants in lieu of municipal taxes	491	480
	6,649	14,019
Long-term		
Accrued employee benefits	1,303	1,554
Financing provided by a province (Note 9)		19,696
Loans from Canada (Note 10)	24,893	103,144
	26,196	124,394
EQUITY OF CANADA		
Contributed capital	55,896	130,734
Contribution from (to) Canada (Note 12)	(5,589)	20,072
Surplus (deficit)	16,889	(57,966)
	67,196	92,840
	100,041	231,253

On behalf of the Board:

THE HONOURABLE A.R. HUNTINGTON
Chairman

DENIS DE BELLEVAL
President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenue from operations	14,959	12,295
Operating and administrative expenses—Net	11,510	10,857
Depreciation	2,877	3,169
Grants in lieu of municipal taxes	1,255	1,286
	15,642	15,312
Net loss from operations	(683)	(3,017)
Investment income	5,149	6,864
Interest expense	(128)	(132)
Net income before the undernoted items	4,338	3,715
Net loss of ports established as local port corporations (Note 3)	(988)	(536)
Share in loss of Ridley Terminals Inc. (Note 5)	(5,090)	(4,797)
Net loss	(1,740)	(1,618)

STATEMENT OF SURPLUS (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Deficit at beginning of the year		
As previously reported	(57,966)	(56,775)
Adjustment of prior year's share in loss of Ridley Terminals Inc. (Note 5)		1,291
As restated	(57,966)	(55,484)
Net loss	(1,740)	(1,618)
	(59,706)	(57,102)
Surplus (deficit) transferred to local port corporations (Note 3)	(76,595)	864
Surplus (deficit) at end of the year	16,889	(57,966)

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Contributed capital at beginning of the year	130,734	142,319
Forgiveness of deferred interest on loans from Canada (Note 10)	4,371	
Contributed capital transferred to local port corporations (Note 3)	(79,209)	(11,585)
Contributed capital at end of the year	55,896	130,734

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Operating Activities		
Net loss	(1,740)	(1,618)
Items not affecting cash		
Depreciation	5,483	6,078
Deferred interest		609
Share in loss of Ridley Terminals Inc.	5,090	4,797
Other	127	122
Increase in operating components of working capital	(2,727)	(245)
Cash provided by operating activities	6,233	9,743
Financing Activities		
Capital grants	12,993	14,127
Loans from Canada	(6,993)	2,570
Decrease (increase) in current portion of Loans from Canada	1,469	(1,712)
Decrease (increase) in current portion of financing provided by a province	(175)	1,100
Repayment of deferred interest		(486)
Contribution to Canada	(26,694)	
Cash provided (required) by financing activities	(19,400)	15,599
Investing Activities		
Additions to fixed assets	16,379	17,310
Proceeds on disposal of fixed assets	(187)	(12)
Cash required by investing activities	16,192	17,298
Increase (decrease) in cash and short-term investments	(29,359)	8,044
Cash and short-term investments at beginning of the year	62,381	60,028
Cash and short-term investments transferred to local port corporations (Note 3)	(4,933)	(5,691)
Cash and short-term investments at end of the year	28,089	62,381

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Canada Ports Corporation Act

Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule C of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

(a) Financial statements

The financial statements of the Corporation include the accounts of all the ports and other facilities under its administration. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

(b) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(c) Investment in Ridley Terminals Inc.

The investment in Ridley Terminals Inc. is accounted for on the equity basis.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(g) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Local Port Corporations

At the closing of business on December 31, 1986, the Port of Saint John, New Brunswick was established as a local port corporation under the name of Saint John Port Corporation. The Port of St. John's, Newfoundland was established as a local port corporation on June 1, 1985, under the name of St. John's Port Corporation.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the local port corporations on the dates of their establishment at their carrying value in the accounts of the Corporation. As a result, the carrying value of the assets, liabilities and equity of the Corporation has been reduced as follows:

	1986	1985
	(in thousands of dollars)	
Assets		
Cash and short-term investments	4,933	5,691
Other working capital	(309)	(303)
Long-term investments	949	944
Fixed	84,368	8,135
	89,941	14,467
Liabilities		
Long-term accrued employee benefits	483	69
Financing provided by a province	19,521	
Loans from Canada	68,356	1,949
	88,360	2,018
Equity		
Contributed capital	79,209	11,585
Contribution to Canada	(1,033)	
Surplus (deficit)	(76,595)	864
	89,941	14,467

The statement of income includes the results of operations of the Port of Saint John for the years ended December 31, 1986 and 1985, and the results of operations of the Port of St. John's for the five month period ended May 31, 1985 as follows:

	1986	1985
	(in thousands of dollars)	
Revenue from operations	11,562	12,228
Operating and administrative expenses	7,098	7,297
Depreciation	2,606	2,909
Grants in lieu of municipal taxes	801	808
	10,505	11,014
Net income from operations	1,057	1,214
Investment income	1,268	1,900
Interest expense	(3,313)	(3,650)
Net loss of ports established as local port corporations	(988)	(536)

4. Investments

Investments, which are direct and guaranteed securities of Canada, are:

	1986		1985	
	Amortized Cost	Market Value	Amortized Cost	Market Value
	(in thousands of dollars)			
Current	27,864	27,874	61,740	61,726
Long-term	18,225	22,050	19,102	21,830

5. Investments in Ridley Terminals Inc.

Ridley Terminals Inc. (RTI) was incorporated on December 18, 1981, under the Canada Business Corporations Act to develop, manage and operate a coal terminal on Ridley Island at the Port of Prince Rupert.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

At December 31, 1986, Canada Ports Corporation (the Corporation) had acquired, at a cost of $23,021,400, 90% of the issued common shares ($900) and 100% of the Class A preference shares ($23,020,500) of RTI. As of that date, Fednav Limited had acquired, at a cost of $23,020,600, 10% of the issued common shares ($100) and 100% of the Class B preference shares ($23,020,500) of RTI.

The Corporation's investment in RTI is accounted for on the equity basis. Application of this method in years in which RTI has a deficit requires that the Corporation recognize a share of the results of operations of RTI equal to its participation in the total equity in RTI which, at December 31, 1986, was 50%. In years in which RTI has retained earnings, the Corporation's share of the results of operations will be proportionate to its shareholding in common shares, after recognizing the dividend requirements of the two classes of preference shares.

As a result of RTI's successful appeal of the assessment of the 1983 and 1984 property taxes $2,582,000 was refunded to RTI in March 1985. The Corporation's deficit balance at January 1, 1985, was adjusted accordingly by $1,291,000 representing the Corporation's 50% share of the amount received.

The investment in Ridley Terminals Inc. is composed of:

	1986	1985
	(in thousands of dollars)	
Balance at beginning of the year	16,227	21,024
Share in loss	(5,090)	(4,797)
Balance at end of the year	11,137	16,227

A summary of the balance sheet of RTI as at December 31, as reported in its audited financial statements shows:

	1986	1985
	(in thousands of dollars)	
Assets		
Current	3,640	4,580
Fixed	224,792	230,540
Other	83	92
	228,515	235,212
Liabilities		
Current	1,225	1,941
Long-term debt	203,835	199,636
	205,060	201,577
Equity	23,455	33,635
	228,515	235,212

RTI has two long-term financing agreements with a major Canadian bank as follows:

(a) A construction credit loan agreement which is guaranteed unconditionally by Canada and is further secured by a $250,000,000 subordinate fixed and floating charge collateral demand debenture. On July 1, 1985, all borrowings converted to a fifteen year term loan with specified semi-annual repayments commencing July 31, 1991 through January 31, 2000. Interest on the bank loans is at the bank's prime rate, payable monthly. The Bankers' Acceptance fee is currently ½% per annum.

(b) A revolving credit loan agreement which provides an $80,000,000 credit facility for advances on a revolving basis until June 30, 1989 at which time all borrowings will convert to a term loan repayable in specified semi-annual instalments commencing July 31, 1989 through January 31, 1992. Interest on the bank loans is at the bank's prime rate plus ¼% per annum, payable monthly. The Bankers' Acceptance fee is currently ¾% per annum.

This agreement is secured by a $350,000,000 first fixed and floating charge collateral demand debenture with the terminal facility as security and an assignment of the lease with the Prince Rupert Port Corporation.

As at December 31, 1986, drawings under these agreements were as follows:

	1986	1985
	(in thousands of dollars)	
(a) Construction credit loan agreement—		
Bank loans		65,000
Bankers' acceptances, net of unamortized interest charges	197,940	134,036
	197,940	199,036
(b) Revolving credit loan agreement—		
Bank loans	1,900	600
Bankers' acceptances, net of unamortized interest charges	3,995	
	5,895	600
	203,835	199,636

Based on the amounts borrowed under the credit facilities as at December 31, 1986, annual principal repayments over the next five years amount to $738,000 in 1989, $1,918,000 in 1990 and $7,200,000 in 1991.

The Class A preference shares carry a fixed cumulative dividend at a rate of 18% per annum on their stated value The Class B preference shares carry a fixed cumulative dividend at a rate sufficient to net 20% after tax per annum on their stated value. The Class B preference shares annual dividend of 20% is a net sum after deducting an amount equal to the prevailing aggregate federal and provincial corporate income and profit taxes applicable to the dividend.

Holders of the Class A and B preference shares are entitled to interest at the respective dividend rates in the event that dividends accrued are not paid. Unpaid interest compounds annually at the same respective rates. Interest has accrued since April 30, 1982. The preference shares are redeemable at any time at their stated value plus accrued dividends and unpaid interest thereon. Preference dividends and related interest in arrears at December 31, 1986, calculated at tax rates prevailing as at that date with respect to the Class B shares amount to:

	1986	1985
	(in thousands of dollars)	
Class A preference shares held by Canada Ports Corporation	19,745	12,930
Class B preference shares held by Fednav Limited	46,567	29,764
	66,312	42,694

The results of operations of RTI for the year ended December 31, 1986, in comparison with the year ended December 31, 1985, are as follows:

	1986	1985
	(in thousands of dollars)	
Revenue from operations	28,793	30,855
Operating and administrative expenses	12,408	12,943
Depreciation	6,594	7,212
Interest expense	19,971	20,294
	38,973	40,449
Net loss	(10,180)	(9,594)

CANADA PORTS CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

6. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of $14,153,000 (1985—$14,257,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106B, Appropriation Act No. 7, 1967, 1967-68, c. 8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada has, in effect, guaranteed the repayment of both principal and interest on the debentures. Accordingly, the debentures received have been offset against the advances and loans payable to Canada such that they are not reflected as an asset and a liability on the balance sheet. Interest income and expense of $971,000 (1985—$978,000) have been similarly offset and do not appear in the statement of income.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of Saint John Harbour Bridge Authority as well as the equivalent loan payable to Canada from the accounts of the Corporation to those of Transport Canada. As at December 31, 1986, this transfer had not been completed.

7. Fixed assets

(a) Summary

	1986				1985
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	(in thousands of dollars)			
Land		5,591		5,591	35,647
Dredging	2.5-6.7	9,330	5,101	4,229	5,187
Berthing structures	2.5-10	35,128	17,835	17,293	56,090
Buildings	2.5-10	15,911	11,982	3,929	12,728
Utilities	3.3-10	2,884	1,282	1,602	6,405
Roads and surfaces	2.5-10	2,139	1,706	433	1,729
Machinery and equipment	5-100	18,640	13,598	5,042	6,337
Office furniture and equipment	20	2,161	1,749	412	462
Works under construction		997		997	1,562
		92,781	53,253	39,528	126,147

(b) Capital grants

During the year, the Corporation received capital grants totalling $12,993,000 (1985—$14,127,000) towards the construction of capital projects.

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $232,000, of which most will be expended in the year ending December 31, 1987.

8. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are the following:

	1986	1985
	(in thousands of dollars)	
Deferred revenues	192	749
Current portion of long-term liabilities	70	1,712

9. Financing Provided by a Province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John. As at December 31, 1986, both the asset and the remaining debt were transferred to the Saint John Port Corporation.

10. Loans from Canada

	1986	1985
	(in thousands of dollars)	
Loans bearing interest at 6.44% and 9.09% with blended annual principal and interest repayment requirements of $193,000 and maturing on December 31, 2000	1,632	29,362
Deferred interest		4,371
Less: current portion	(70)	(1,712)
	1,562	32,021
Non-interest bearing loans with indefinite due date	17,841	55,609
Accrued interest on loans not due and payable	5,490	15,514
	24,893	103,144

Deferred interest on loans of $19,737,000 for the construction of terminal facilities at the Port of Saint John amounted to $4,371,000 as at December 31, 1985. In 1986, the deferred interest was forgiven by the Minister of Finance and was treated as contributed capital.

Principal repayment requirements over the next five years amount to $70,000 in 1987, $75,000 in 1988, $81,000 in 1989, $87,000 in 1990 and $93,000 in 1991.

11. Contingencies

Claims aggregating approximately $500,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

12. Contribution from (to) Canada

In 1982, the Corporation received a contribution from Canada of $20,072,000 for the purchase of shares in Ridley Terminals Inc. The terms and conditions of repayment of the contribution were to be determined by Treasury Board and the Corporation prior to April 1, 1989.

In 1985, Canada requested from various Crown Corporations a portion of cash identified as surplus to their requirements. As part of this cash recovery exercise, a request was made for a contribution of $133,000,000 from the Ports Canada system which, at that time, consisted of the Canada Ports Corporation and the six local port corporations.

The Corporation's share of the contribution, excluding the Port of Saint John's share, was in the amount of $25,661,000 of which $20,072,000 has been applied against Contribution from Canada as authorized by the Minister of Transport. The balance of $5,589,000 has been treated as a Contribution to Canada.

13. Comparative Figures

The 1985 figures have been reclassified in order to conform with this year's presentation.

SUMMARY PAGE

CANADA POST CORPORATION

MANDATE

To operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of Canadians.

BACKGROUND

The *Canada Post Corporation Act* requires the corporation to fulfill its mandate while "improving and extending its products and services," having regard to "the need to conduct its operations on a self-sustaining financial basis." The corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the corporation and ensure the commitment and dedication of its employees." Canada pays subsidies to the corporation in support of the publishing industry, for Northern parcel mails, parliamentary free mail, and blind persons' free mail. The actual operating subsidy today is about 4 per cent of the corporation's operating expenses.

CORPORATION DATA

HEAD OFFICE	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario K1A 0B1
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
YEAR AND MEANS OF INCORPORATION	1981; by the *Canada Post Corporation Act* (S.C. 1981, C. 54), proclaimed October 16, 1981.
CHIEF EXECUTIVE OFFICER	Donald H. Lander
CHAIRMAN	Sylvain Cloutier
AUDITOR	Maheu Noiseux and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	2,629	2,451	2,370	2,403
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1,598	1,576	1,602	1,645
Cash from Canada in the period				
— budgetary*	232	184	347	306
— non-budgetary	nil	nil	nil	nil

* Budgetary amounts do not include the special payments for cultural and other mails.

CANADA POST CORPORATION

RESPONSIBILITY FOR FINANCIAL REPORTING

The Board of Directors is responsible for the financial statements and all other information presented in this annual report in accordance with the Financial Administration Act and regulations. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgment.

Management has developed and maintains books of account, records, financial and management control and information systems and management practices. These are designed to provide reasonable assurance that assets are safeguarded and controlled, and transactions are in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors ensures that management fulfills its responsibilities for financial reporting and internal control through the Audit Committee which is composed of five directors, three of whom are not employees of the Corporation. The Audit Committee meets at least annually to review, and advise the Board of Directors with respect to, the financial statements and the auditors' annual report. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditors, the Auditor General of Canada and Maheu Noiseux, examine the financial statements and report to the Minister Responsible for Canada Post Corporation.

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE FOR CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1987 and the statements of equity of Canada, operations and extraordinary restructuring costs and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Maheu Noiseux
Chartered Accountants

Ottawa, Canada
June 10, 1987

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash	608,248	481,008
Accounts receivable		
Government of Canada	5,534	9,389
Foreign postal administrations	78,829	80,456
Other	10,298	8,731
Prepaid expenses	37,833	35,821
	740,742	615,405
Fixed (Notes 3 and 8a)		
Land, buildings and equipment	1,913,668	1,800,238
Less: accumulated depreciation	412,829	321,821
	1,500,839	1,478,417
Other		
Deferred employee termination benefits	386,939	357,606
National Postal Museum (Note 4)	1	1
	386,940	357,607
	2,628,521	2,451,429

LIABILITIES AND EQUITY OF CANADA	1987	1986
Current liabilities		
Accounts payable and accrued liabilities		
Government of Canada	140,020	101,510
Foreign postal administrations	6,408	8,511
Other	98,610	63,928
Salaries and benefits	183,186	144,200
Deferred revenues	145,973	133,506
Outstanding money orders	61,362	59,217
Deposits	7,683	7,033
	643,242	517,905
Employee termination benefits (Note 5)	386,939	357,606
EQUITY OF CANADA		
Contributed capital	1,739,388	1,678,218
Accumulated unfunded losses from operations	(102,300)	(102,300)
Accumulated extraordinary restructuring costs, recoverable in future postal rates (Note 6)	(38,748)	
	1,598,340	1,575,918
	2,628,521	2,451,429

Contingent liabilities (Note 7)

Approved by the Board:

SYLVAIN CLOUTIER
Chairman of the Board

DANIEL J. SCANLAN
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA YEAR ENDED MARCH 31

(in thousands of dollars)

	1987	1986
Contributed capital		
At beginning of year	1,678,218	1,677,692
Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes (Note 8a)	61,170	526
At end of year	1,739,388	1,678,218
Accumulated unfunded losses from operations		
At beginning of year	102,300	76,157
Unfunded loss from operations		26,143
At end of year	102,300	102,300
Accumulated extraordinary restructuring costs, recoverable in future postal rates		
At beginning of year		
Additions during the year (Note 6)	38,748	
Amortization for the year		
At end of year	38,748	
Equity of Canada	1,598,340	1,575,918

STATEMENT OF OPERATIONS AND EXTRAORDINARY RESTRUCTURING COSTS YEAR ENDED MARCH 31

(in thousands of dollars)

	1987	1986
Revenues		
Mail		
Postage	2,500,129	2,340,887
Subsidies on behalf of postal user (Note 8b)	254,093	225,093
	2,754,222	2,565,980
International settlements	136,917	119,387
Post office box rentals	23,019	18,602
Philatelic and retail sales	20,986	21,760
Money order fees	17,273	15,936
Other	17,639	16,009
	2,970,056	2,757,674
Expenses		
Salaries and benefits	2,243,224	2,208,379
Transportation	317,979	306,612
Accommodation	191,170	136,088
Depreciation	85,690	79,534
International settlements	70,175	66,663
Materials and supplies	54,339	45,633
Travel and communications	43,599	35,435
Computer, security and professional services	35,718	32,402
Commissions and fees	28,129	31,293
Rentals, repairs and maintenance	9,936	9,066
Advertising and publications	7,808	7,593
Other	11,270	9,403
	3,099,037	2,968,101
Loss from operations	128,981	210,427
Amortization of extraordinary restructuring costs		
Government funding (Note 8c)	128,981	184,284
Unfunded loss from operations		26,143
Extraordinary restructuring costs, recoverable in future postal rates (Note 6)	38,748	

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31

(in thousands of dollars)

	1987	1986
Cash from operations		
Loss from operations	(128,981)	(210,427)
Items not requiring cash		
Depreciation	85,690	79,534
Loss on disposal of fixed assets	4,369	883
	(38,922)	(130,010)
Government funding	128,981	184,284
Changes in non-cash working capital items		
Accounts receivable	3,915	(10,495)
Accounts payable and accrued liabilities	71,089	83,414
Deferred revenues	12,467	9,469
Outstanding money orders	2,145	(3,950)
Other	37,624	13,379
	217,299	146,091
Cash for extraordinary restructuring		
Extraordinary restructuring costs, recoverable in future postal rates	(38,748)	
Cash from financing		
Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes	61,170	526
Cash invested		
Land and buildings acquisitions	(42,185)	(15,394)
Equipment acquisitions	(72,828)	(40,529)
	(115,013)	(55,923)
Parliamentary appropriation for special purposes	502	435
Proceeds on disposal of fixed assets	2,030	688
	(112,481)	(54,800)
Cash increase	127,240	91,817
Cash at beginning of year	481,008	389,191
Cash at end of year	608,248	481,008
Represented by		
Cash	549,997	423,696
Money order funds in trust	58,251	57,312

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Incorporation

The Corporation was established by the Canada Post Corporation Act on October 16, 1981 to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part I of Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue together with any revenue from other sources, sufficient to defray the costs

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister Responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

With the approval of the Governor in Council, as rate regulator, the Corporation may include certain costs in its future operating cost base for purposes of establishing postal rates at that time. This may result in the deferral of costs which otherwise would be charged to current operations. All such costs are amortized and recovered in future postal rates on the basis specified by the rate regulator.

(b) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on October 16, 1981 were recorded at their fair value at that date, determined as follows:

Land	— Market value based on existing use
Buildings	— Depreciated replacement cost
Plant equipment, vehicles, and sales counter and office furniture and equipment	— Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada was determined by independent appraisals. Acquisitions subsequent to October 16, 1981 are recorded at cost.

Minor equipment was recorded at estimated depreciated replacement cost at October 16, 1981. Subsequent additions to the base amount are recorded at cost. Replacement of mailbags and lockboxes are expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the following assets:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles (other than passenger and light duty commercial)	6 to 10 years
Sales counter and office furniture and equipment	5 to 20 years
Minor equipment—Street furniture and monotainers	5 to 15 years

Depreciation is provided on the diminishing balance basis at an annual rate of 30 per cent for all passenger and light duty commercial vehicles.

(c) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

With the approval of the rate regulator, the Corporation defers the costs of unpaid employee termination benefits accruing to employees until such time as the Corporation becomes self-sustaining (anticipated to be the year ending March 31, 1989). Accordingly, the present value of the projected costs of unpaid employee termination benefits is recorded in the accounts as a long-term liability offset by a deferred charge, since such costs will be recovered from future postal revenues and/or Government funding (Notes 5 and 8c). The deferred costs are amortized and charged to operations on the same basis as the liability is paid and recovered from revenues and/or Government funding.

(d) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(e) Parliamentary appropriations

Parliamentary appropriations representing Government contributions are credited to equity of Canada when costs are incurred. However, when capital items are funded under a Government assistance program, the funding is applied to reduce the capital cost. As outlined in Note 8a, unexpended amounts are set up as a current liability due to the Government of Canada.

Parliamentary appropriations representing subsidies on behalf of postal users and Government funding are credited to operations in the year to which they relate, as outlined in Note 8b and c.

(f) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the year of injury. All payments for injuries suffered by employees prior to October 16, 1981 are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(g) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $96,265,000 (1986—$96,360,000), represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(h) Extraordinary restructuring costs, to be recovered in future postal rates

The Corporation has undertaken certain programs which form part of a major restructuring of the current postal system to meet specified operating and service performance standards. The costs of these programs are of an unusual, non-recurring and strategic nature.

With the approval of the rate regulator, these costs are to be recovered in future postal rates and, as such, are amortized on a straight-line basis over the ensuing five years. Pending the amortization and recovery of such costs in future postal rates, these costs are reflected in the statement of operations and extraordinary restructuring costs as incurred, and are accumulated as a reduction of the equity of Canada.

In the event that the Corporation determines there is no reasonable assurance that particular amounts will be recovered, such unrecoverable costs will be charged to current operations.

(i) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates.

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

Gains or losses arising from translation of foreign currencies are included in operations.

3. Fixed assets

	1987			1986
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	241,704		241,704	237,564
Buildings	1,013,603	195,520	818,083	810,046
Plant equipment	431,095	148,351	282,744	301,103
Vehicles	71,431	35,801	35,630	26,774
Minor equipment				
mail bags and lock boxes	24,325		24,325	27,251
street furniture and monotainers	40,174	12,232	27,942	14,450
Sales counter and office furniture and equipment	91,336	20,925	70,411	61,229
	1,913,668	412,829	1,500,839	1,478,417

4. National Postal Museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library, exhibits that trace the history of the mail and other postal memorabilia. Since these collections, exhibits and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

5. Employee termination benefits

At the time of incorporation on October 16, 1981, the Corporation assumed the liability related to termination benefits which had accrued to employees of the Post Office Department. In addition, the Corporation recognizes in the accounts the liability for benefits accruing to employees of the Corporation since October 16, 1981. The present value of these projected liabilities and the corresponding deferred charge remaining to be amortized and charged to operations at March 31, amounted to:

	1987	1986
	(in thousands of dollars)	
Accumulated to October 16, 1981	240,949	239,643
Accumulated subsequent to October 16, 1981	145,990	117,963
	386,939	357,606

The total charge to operations for employee termination benefits amounted to $15,633,900 (1986 — $29,788,690).

6. Extraordinary restructuring costs, recoverable in future postal rates

During the year, the Corporation incurred costs which contribute to the restructuring of the current postal system to meet specified operating and service performance standards. These costs, totalling $38,748,000, relate to personnel downsizing and developing and implementing management and operating systems, and are to be recovered in future postal rates. These costs will be amortized on a straight-line basis over the next five years.

7. Contingent liabilities

(a) Two complaints have been filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. A settlement with no retroactive effect has been reached with one claimant. The Commission now has this settlement before it for approval. The Commission's investigation of the second complaint is continuing and the outcome is not presently determinable. Settlement, if any, arising from resolutions of these matters, will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and are dependent on future illness. The amount of accumulated sick leave entitlements which will become payable cannot reasonably be determined. Sick leave benefits are expensed as paid.

8. Parliamentary appropriations

(a) Parliamentary appropriations for capital, extraordinary restructuring costs and special purposes

The Government of Canada provides contributions towards the acquisition of fixed assets and the extraordinary restructuring costs in the form of a parliamentary appropriation for capital and extraordinary cost requirements. In previous years, the Corporation also received appropriations for other special purposes. Appropriations have been allocated as follows:

	1987	1986
	(in thousands of dollars)	
Unexpended balance at beginning of year	2,261	2,492
Parliamentary appropriations		
Capital and extraordinary cost requirements	103,000	
Special purposes		730
Total available	105,261	3,222
Credited to		
Equity of Canada		
Capital and extraordinary restructuring costs	59,963	
Special purposes	1,207	526
Fixed asset acquisitions (Government assistance)	502	435
Expended during the year	61,672	961
Unexpended balance at end of year (in current liabilities)	43,589	2,261

(b) Subsidies on behalf of postal users

The Government of Canada provides assistance to the publishing industry by making payments which compensate the Corporation for reduced postal revenue from that source. In accordance with Government policy, the Corporation also receives compensation to subsidize postal rates for government free mail, literature for the blind and northern air stage services. Subsidies received are as follows:

	1987	1986
	(in thousands of dollars)	
Department of Consumer and Corporate Affairs	199,000	170,000
Department of Communications	55,093	55,093
	254,093	225,093

It is anticipated that where Government policy requires the Corporation to provide postal services at rates less than cost, the Corporation will continue to receive subsidies as compensation for foregone postage revenue.

CANADA POST CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

(c) Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next Estimates laid before Parliament.

By arrangement with the Government of Canada, the annual deficit appropriation in respect of the loss from operations is $128,981,000 (1986 — $184,284,000).

9. Lease commitments

The Corporation leases certain facilities under operating leases which expire at various dates between 1988 and 2001. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1988	32,883
1989	28,561
1990	22,421
1991	16,759
1992	13,357
1993 to 2001	31,013
	144,994

10. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Property management

The Corporation has a property management arrangement with the Department of Public Works to manage substantially all the Corporation's real property. Operating, maintenance, leasing and other accommodation costs including grants in lieu of taxes, incurred by the Department of Public Works, plus a management fee charged to operations amounted to $176,200,000 (1986—$130,840,000 excluding grants in lieu of taxes). Rental income from third parties of $10,130,000 (1986—$6,320,000) is included in other revenues. Capital expenditures including a management fee amounted to $31,240,000 (1986—$13,270,000).

(b) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada and its expenditures are paid out of the amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation is not charged interest, nor does it receive interest, on its balance in the Consolidated Revenue Fund.

(c) Money orders

Funds received from the issue of money orders are held in trust to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders and/or settlement with foreign postal administrations. Interest is not received on the funds on deposit, nor is there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(d) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies and other Crown corporations.

11. Labour negotiations

Labour agreements between the Corporation and all of its bargaining units have expired. Negotiations, begun prior to expiry dates, are in progress.

SUMMARY PAGE

CANADIAN ARSENALS LIMITED

MANDATE

To provide an industrial base to fulfill the requirements of Canada's national defence for large calibre ammunition and complimentary products, with the assistance of the private sector to every extent possible.

BACKGROUND

The corporation's initial responsibilities had been the rationalization and the scaling-down of operations and facilities used in World War II and in the Korean conflict. Its only large purchaser was the Department of National Defence and its selling prices were related to its costs. *The Canadian Arsenals Limited Divestiture Authorization Act* was proclaimed on May 1, 1986 and on May 9, the corporation was sold for $92.2 million to the SNC Group.

CORPORATION DATA

STATUS	Sold to private sector interests
YEAR AND MEANS OF INCORPORATION	1945; by letters patent - under Part I, *Companies Act* 1934. Continued under the *Canada Business Corporations Act*, October 20, 1980.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1985-86	**1984-85**	**1983-84**	**1982-83**
At the end of the period				
Total Assets	135.9	126.0	88.9	83.5
Obligations to the private sector	11.5	11.0	1.7	0.2
Obligations to Canada	4.7	4.7	4.7	4.7
Equity of Canada	62.0	52.7	43.9	38.2
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN ARSENALS LIMITED

(Since the audited financial statements are not available in English, here is the French version)

RAPPORT DES VÉRIFICATEURS

AUX ADMINISTRATEURS DE
LES ARSENAUX CANADIENS LIMITÉE

Nous avons vérifié le bilan de Les Arsenaux Canadiens limitée au 9 mai 1986 ainsi que les états des résultats et des bénéfices non répartis, du surplus d'apport et de l'évolution de la situation financière pour l'exercice de six semaines terminé à cette date. Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues, et a comporté par conséquent les sondages et autres procédés que nous avons jugés nécessaires dans les circonstances.

La Société impute l'amortissement des immobilisations cédées par le Canada au surplus d'apport plutôt qu'aux résultats, puisque le Canada ne reconnaît pas cet amortissement comme un élément de coût lors de la négociation des prix de vente. À cet égard, les états financiers ne sont pas conformes aux principes comptables généralement reconnus. Si l'on avait imputé cet amortissement aux résultats, le bénéfice net pour l'exercice aurait été inférieur de $215,287 et le solde des bénéfices non répartis et du surplus d'apport aurait été respectivement inférieur et supérieur de $9,843,810.

À notre avis, à l'exception des effets de la non-comptabilisation de l'amortissement aux résultats indiqués au paragraphe précédent, ces états financiers présentent fidèlement la situation financière de la Société au 9 mai 1986 ainsi que les résultats de son exploitation et l'évolution de sa situation financière pour l'exercice de six semaines terminé à cette date selon les principes comptables généralement reconnus, appliqués de la même manière qu'au cours de l'exercice précédent.

Comptables agréés
Maheu Noiseux

Montréal, le 2 juillet 1986

BILAN AU 9 MAI 1986

ACTIF	1986 $
À court terme	
Encaisse	407,602
Bon du trésor, au coût	10,941,489
Débiteurs	
Canada	16,729,624
Autres	548,594
Facturation proportionnelle des fournisseurs	1,508,651
Stocks (note 3)	62,552,457
Frais imputables au prochain exercice	158,366
	92,846,783
Immobilisations (note 4)	43,308,940
Frais reportés (note 5)	4,007,587
	140,163,310

PASSIF	1986 $
À court terme	
Créditeurs	22,838,675
Facturation proportionnelle aux clients	
Canada	38,150,086
Autres	1,459,762
Montant dû au Canada (note 6)	4,724,941
Portion à court terme de l'obligation découlant de contrats de location-acquisition (note 7)	2,375,474
	69,548,938
À long terme (note 7)	9,072,614
	78,621,552
AVOIR DU CANADA	
Capital-actions (note 8)	30
Surplus d'apport	14,530,379
Bénéfices non répartis	47,011,349
	61,541,758
	140,163,310

Nom du Conseil d'administration:

Administrateur
LAURENT BERGERON

Administrateur
JEAN-PAUL GOURDEAU

CANADIAN ARSENALS LIMITED—*Continued*

ÉTAT DES RÉSULTATS ET DES BÉNÉFICES NON RÉPARTIS POUR L'EXERCICE DE SIX SEMAINES TERMINÉ LE 9 MAI 1986

	1986
	$
Ventes (note 10)	4,562,352
Coût des produits vendus	3,471,030
Bénéfice brut	1,091,322
Autres revenus	44,965
	1,136,287
Dépenses d'administration	1,267,358
Frais de financement, dette à long terme	135,341
	1,402,699
Perte nette	(266,412)
Bénéfices non répartis au début de l'exercice	47,277,761
Bénéfices non répartis à la fin de l'exercice	47,011,349

ÉTAT DU SURPLUS D'APPORT POUR L'EXERCICE DE SIX SEMAINES TERMINÉ LE 9 MAI 1986

	1986
	$
Solde au début de l'exercice	14,745,666
Immobilisations cédées par le Canada	
Amortissement (note 5)	(215,287)
Solde à la fin de l'exercice	14,530,379

ÉTAT DE L'ÉVOLUTION DE LA SITUATION FINANCIÈRE POUR L'EXERCICE DE SIX SEMAINES TERMINÉ LE 9 MAI 1986

	1986
	$
Activités d'exploitation	
Perte nette	(266,412)
Postes n'affectant pas l'encaisse	
Amortissement des frais reportés	100,379
Amortissement des immobilisations	144,472
	(21,561)
Variation nette des postes hors caisse du fonds de roulement concernant l'exploitation	(1,652,897)
Encaisse utilisée pour des activités d'exploitation	(1,674,458)
Activités d'investissement	
Acquisition d'immobilisations	(330,234)
Produit de l'aliénation d'immobilisation	2,025
Augmentation des frais reportés	(14,151)
Encaisse utilisée pour des activités d'investissement	(342,360)
Activités de financement	
Remboursement des obligations découlant de contrats de location-acquisition	(30,346)
Encaisse utilisée pour des activités de financement	(30,346)
Diminution de l'encaisse	(2,047,164)
Encaisse au début de l'exercice	2,454,766
Encaisse à la fin de l'exercice	407,602

NOTES COMPLÉMENTAIRES AU 9 MAI 1986

1. Statut et activités

Les Arsenaux Canadiens limitée, constituée le 20 septembre 1945 et continuée en vertu de la Loi sur les sociétés commerciales canadiennes, est une Société d'État inscrite présentement à la partie I de l'annexe C de la Loi sur l'administration financière.

La Société manufacture des munitions de moyen et gros calibres ainsi que des produits militaires complémentaires.

2. Conventions comptables importantes

a) Immobilisations et amortissement

Les immobilisations achetées ou acquises par le biais de contrats de location-acquisition sont comptabilisées au prix coûtant. Celles cédées par le Canada au cours de l'exercice terminé le 31 mars 1982 sont comptabilisées à leur coût de reconstitution actuel à cette date qui a été établi par le ministère des Travaux publics en ce qui concerne les biens immeubles, et une firme d'évaluateurs indépendants en ce qui concerne les biens meubles. Les dépenses, qui augmentent de beaucoup la valeur des biens ou qui en prolongent la durée d'utilisation, sont capitalisées. Les dépenses courantes d'entretien, de réparation et de renouvellement sont imputées aux résultats de l'exercice au cours duquel elles sont engagées.

Les immobilisations en service sont amorties d'après la méthode de l'amortissement linéaire, à des taux établis selon la durée estimative d'utilisation des biens, sauf celles de la division St-Augustin acquises par le biais de contrats de location-acquisition qui sont amorties d'après la méthode de l'amortissement à intérêts composés (dotation croissante) afin de tenir compte des modalités d'un contrat de vente à long terme et ainsi assurer l'appariement des revenus et des dépenses. L'amortissement des immobilisations achetées ou acquises par le biais de contrats de location-acquisition est imputé aux résultats de l'exercice. L'amortissement des immobilisations cédées par le Canada est imputé au surplus d'apport puisque le Canada ne reconnaît pas cet amortissement comme un élément de coût lors de la négociation des prix de vente.

b) Stocks

Les matières premières et les fournitures sont évaluées au moindre du prix coûtant et du coût de remplacement au Canada. Les contrats en voie de fabrication et les produits finis sont évalués au moindre du prix coûtant et de la valeur nette de réalisation.

Les achats de brevets et de licences, d'outillage de fabrication ainsi que les frais de développement engagés pour le compte de clients sont imputés aux stocks et sont portés au coût des produits vendus au moment de la vente.

c) Frais reportés

Les frais de démarrage de la division St-Augustin sont amortis d'après la méthode de l'amortissement linéaire sur la période de cinq ans commençant le 1er avril 1985, la date du début de la production commerciale.

Les frais de développement de nouveaux produits sont amortis d'après la méthode de l'amortissement linéaire sur une période de trois ans à compter du début de la fabrication du produit à l'échelle commerciale ou sont radiés lorsque la commercialisation du produit est improbable.

CANADIAN ARSENALS LIMITED—*Continued*

NOTES COMPLÉMENTAIRES
AU 9 MAI 1986—*Suite*

d) Constatation du bénéfice

Les ventes sont constatées au moment de la livraison de biens et de leur acceptation par le client, selon les dispositions des contrats de vente, et lorsque la Société a acquis un droit inconditionnel au paiement complet. Elles sont comptabilisées à des prix fermes ou, les cas échéants, à des prix qui tiennent compte des clauses d'échelles mobiles prévues dans les contrats. Dans ces derniers cas, les prix définitifs demeurent cependant sujets à négociation entre la Société et ses clients et tout redressement final est comptabilisé sur une base courante.

e) Régime de retraite

Les employés participent au régime de retraite administré par le gouvernement du Canada. Les employés et la Société partagent également le coût du régime. Cette contribution représente la responsabilité totale de la Société. Les contributions, pour services courants et pour services antérieurs admissibles, sont imputées aux résultats de l'exercice au cours duquel les paiements sont effectués.

f) Prestations d'ancienneté

Les employés ont droit depuis le 1er avril 1985 à des prestations d'ancienneté, payables à leur gré, égales aux prestations de cessation d'emploi impayées auxquelles ils avaient droit en vertu de leurs conventions collectives et leurs conditions d'emploi en vigueur le 31 mars 1985. Toute augmentation dans la valeur de ces prestations est imputée aux résultats de l'exercice au cours duquel elle est gagnée par les employés et la valeur des prestations impayées est comprise dans les créditeurs.

3. Stocks

	$
Matières premières et fournitures	3,036,761
Contrats en voie de fabrication	50,678,413
Produits finis	5,099,266
Frais de développement	890,424
Brevets et licences	229,198
Outillage de fabrication	2,618,395
	62,552,457

L'outillage de fabrication représente une estimation du montant que la Société entend recevoir en vertu d'un contrat de vente à long terme.

Cet outillage de fabrication comprend de l'outillage détenu en vertu d'un contrat de location-acquisition à un coût de $2,044,342. La Société remboursera l'obligation découlant de ce contrat au moment de la vente de cet outillage.

4. Immobilisations

	Valeur comptable	Amortissement accumulé	Coût non amorti
	$	$	$
Terrains	1,612,025		1,612,025
Bâtiments et aménagement	23,253,800	3,817,031	19,436,769
Équipement	24,430,101	6,836,832	17,593,269
Mobilier et équipement de bureau	2,988,884	1,114,344	1,874,540
Matériel roulant	736,821	336,453	400,368
Immobilisations en cours	2,391,969		2,391,969
	55,413,600	12,104,660	43,308,940

Les immobilisations comprennent celles détenues en vertu de contrats de location-acquisition à un coût de $11,986,605 et $523,465 à titre d'amortissement accumulé.

L'amortissement des immobilisations achetées ou acquises par le biais de contrats de location-acquisition, imputé aux résultats, est de $144,472. L'amortissement des immobilisations cédées par le Canada, imputé au surplus d'apport est de $215,287.

Les durées utiles prévues pour chacune des principales catégories d'immobilisations aux fins du calcul de l'amortissement sont les suivantes:

	Nombre d'années
Bâtiments et aménagements	20 à 40
Équipement	10 à 15
Mobilier et équipement de bureau	5 à 10
Matériel roulant	3 à 10

5. Frais reportés

	$
Frais de démarrage de la division St-Augustin, au coût non amorti	1,588,040
Frais de développement de nouveaux produits, au coût non amorti	2,419,547
	4,007,587

6. Montant dû au Canada

	$
Solde de crédits parlementaires	1,224,941
Emprunts du gouvernement du Canada, sans intérêt et sans mode prévu de remboursement	3,500,000
	4,724,941

7. Dette à long terme

	$
Obligations découlant de contrats de location-acquisition remboursables jusqu'au 1er mars 2001 par versements mensuels à un taux d'intérêt calculé à ½% au dessus du taux d'intérêt demandé par le bailleur sur ses billets garantis	11,448,088
Versements échéant au cours du prochain exercice	2,375,474
	9,072,614

La valeur actuelle de l'obligation découlant de contrats de location-acquisition est déterminée comme suit:

Versements à effectuer au cours des exercices:

	$
1987	3,335,822
1988	1,250,731
1989	1,248,733
1990	1,241,044
1991	1,240,635
1992 et par la suite	12,025,999
	20,342,964
Moins: portion représentant les intérêts à des taux variables qui seront imputés aux résultats des exercices auxquels ils s'appliquent	8,894,876
	11,448,088

CANADIAN ARSENALS LIMITED—*Continued*

NOTES COMPLÉMENTAIRES
AU 9 MAI 1986—*Fin*

8. Capital-actions

Autorisé	1,000 actions sans valeur nominale
Émis et entièrement libéré	30 actions
Payé	$30

9. Ventes

Les ventes au gouvernement du Canada, au cours de l'exercice terminé le 9 mai 1986, se chiffrent à $4,199,409 soit 92,0% du chiffre d'affaires de la Société.

10. Représentants et agents commerciaux

Au cours de l'exercice, la Société a versé $576 à titre de rémunération et de dépenses aux représentants et agents commerciaux suivants: Cormorant Limited, Pakistan; Matren Ltd, Grèce; Seri Mechan Products Sdn Bhd, Malaisie; Unicorn International Pte Ltd, Singapour; Vetecin S.A., Vénézuela; S. Kittivat, Thaïlande; Ubem Ltd, Turquie et Donald Kimmel, États-Unis.

11. Engagements

Au 9 mai 1986, le coût estimatif pour compléter les projets en immobilisations prévus et en cours s'élève à environ $1,770,000 pour lesquels la Société a des engagements contractuels au montant d'environ $690,000.

12. Licence pour fabrique d'explosifs

Le ministère de l'Énergie, Mines et Ressources n'a renouvelé la licence pour la fabrique d'explosifs dans un secteur particulier de l'usine de la Société que jusqu'au 31 août 1986. Un programme de modernisation, qui comporte des dépenses en immobilisations d'environ 24 millions de dollars étalées sur les trois prochaines années, au niveau actuel de production, a été proposé en vue de satisfaire les exigences du Ministère. La direction s'attend à ce que cette licence soit renouvelée avant son expiration.

13. Événements subséquents

a) Privatisation de la Société

Le 24 avril 1986, le Parlement a adopté une Loi visant à autoriser l'aliénation de la Société Les Arsenaux Canadiens limitée et visant la modification d'autres lois en conséquence, laquelle a reçu la sanction royale le 1er mai 1986. En vertu de cette Loi, le ministre des Approvisionnements et Services est autorisé à vendre, aux conditions que le gouverneur en conseil approuve, toutes ou une partie des actions de la Société détenues en fiducie pour le compte de Sa Majesté. Pour la réalisation de cette vente, les biens et les droits de Sa Majesté utilisés pour l'exploitation avant l'entrée en vigueur du paragraphe 3(2) de la Loi sont transférés à la Société, sauf ceux soustraits par décret du gouverneur en conseil.

Une entente a été signée en date du 9 mai 1986 pour la vente de toutes les actions en circulation de la Société à les Produits de Défense SNC inc. pour une contrepartie au comptant de $87,500,000 et pour le remboursement au Canada de ses prêts à la Société d'environ $4,725,000.

b) Fusion

Le 12 mai 1986, la Société et les Produits de Défense SNC inc. se sont regroupés sous la raison sociale Les Arsenaux Canadiens limitée. À cette date, les Produits de Défense SNC inc. a pour principal actif le placement dans Les Arsenaux Canadiens limitée, un passif d'environ $62,765,000 et un avoir des actionnaires de $30,000,000.

c) Émission d'actions

Le 23 mai 1986, la Société résultante de la fusion a reçu un certificat de modification de ses statuts autorisant la création d'un nombre illimité d'actions privilégiées; 10% non cumulatif de la valeur de rachat, non participantes, sans droit de vote, rachetables à un montant égal à la juste valeur marchande de la contrepartie reçue lors de l'émission, sans valeur nominale.

Le 3 juin 1986, cette Société a émis une (1) action privilégiée et a reçu en contrepartie un montant de $57,000,000 et le 4 juin 1986, elle a procédé au rachat de cette action pour le même montant.

14. Chiffres comparatifs

Les chiffres comparatifs n'ont pas été présentés parce que les chiffres de la période de six (6) semaines de l'exercice précédent ne sont pas disponibles.

CANADIAN ARSENALS LIMITED—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1986 and the statements of income and retained earnings, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Corporation charges depreciation of fixed assets transferred from Canada to contributed surplus rather than to operations, on the grounds that Canada does not recognize such depreciation as an element of cost when negotiating sales prices. In this respect, the financial statements are not in accordance with generally accepted accounting principles. If depreciation had been charged to operations, net income for the year would have been decreased by $2,159,117 ($2,358,582 in 1985) and the closing balances of retained earnings and contributed surplus would have been decreased and increased by $9,628,523 ($7,469,406 in 1985) respectively.

In my opinion, except for the effects of the failure to charge depreciation to operations as described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 9, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS	1986	1985
	$	$
Current		
Cash	2,454,766	5,108,538
Accounts receivable		
Canada	32,358,796	20,719,759
Others	324,242	3,488,745
Progress billings from suppliers	3,431	5,346,606
Inventories (Note 3)	53,317,061	42,375,959
	88,458,296	77,039,607
Fixed (Note 4)	43,340,490	44,894,652
Deferred charges (Note 5)	4,093,815	4,499,439
	135,892,601	126,433,698

LIABILITIES	1986	1985
	$	$
Current		
Accounts payable	23,335,144	22,125,780
Progress billings to customers		
Canada	32,765,393	33,757,484
Others	1,565,232	527,686
Due to Canada (Note 6)	1,224,941	1,224,941
Current portion of obligation under capital leases (Note 7)	2,380,963	50,090
	61,271,673	57,685,981
Long-term (Note 7)	12,597,471	15,892,674
	73,869,144	73,578,655
EQUITY OF CANADA		
Capital stock (Note 8)	30	30
Contributed surplus	14,745,666	16,904,783
Retained earnings	47,277,761	35,950,230
	62,023,457	52,855,043
	135,892,601	126,433,698

Approved by the Board:

LAURENT A. BERGERON
Director

JEAN-PAUL GOURDEAU
Director

CANADIAN ARSENALS LIMITED—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Sales (Note 9)	128,025,132	103,752,140
Cost of goods sold	103,437,143	84,439,498
Gross profit	24,587,989	19,312,642
Other income	504,308	726,788
	25,092,297	20,039,430
Administrative expenses	12,633,104	8,721,357
Financing costs	1,131,662	19,804
	13,764,766	8,741,161
Net income for the year	11,327,531	11,298,269
Retained earnings at beginning of the year	35,950,230	24,651,961
Retained earnings at end of the year	47,277,761	35,950,230

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	16,904,783	19,263,365
Fixed assets transferred from Canada		
Depreciation	(2,159,117)	(2,358,582)
Balance at end of the year	14,745,666	16,904,783

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1986

	1986	1985
	$	$
Operating activities		
Net income for the year	11,327,531	11,298,269
Items not affecting cash		
Depreciation of fixed assets	1,376,835	599,259
Amortization of deferred charges		
—Development costs	905,302	633,163
—Start-up costs	407,575	
Increase (decrease) in the provision for employee termination benefits		232,556
	14,017,243	12,763,247
Net change in non-cash working capital balances related to operations	14,246,116	(2,267,368)
Cash provided by (used in) operating activities	(228,873)	10,495,879
Investing activities		
Acquisition of fixed assets	(2,044,429)	(13,765,490)
Increase in deferred charges	(907,253)	(4,480,777)
Proceeds from disposal of fixed assets	62,639	
Cash used in investing activities	(2,889,043)	(18,246,267)
Financing activities		
Advances under leasing agreement	905,327	9,348,464
Reimbursement of obligation under capital leases	(441,183)	(60,186)
Cash provided by financing activities	464,144	9,288,278
Increase (decrease) in cash during the year	(2,653,772)	1,537,890
Cash at beginning of the year	5,108,538	3,570,648
Cash at end of the year	2,454,766	5,108,538

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1986

1. Authority and activities

Canadian Arsenals Limited, incorporated on September 20, 1945 and continued under the Canada Business Corporations Act, is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation manufactures medium and large caliber ammunitions and other complementary military products.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets acquired by purchase or by way of capital leases are recorded at cost. Fixed assets transferred from Canada during the year ended March 31, 1982 are recorded at their current reproduction cost as at that date as determined by the Department of Public Works for immoveable assets and a firm of independent appraisers for moveable assets. Expenditures which significantly increase the value or extend the useful lives of fixed assets are capitalized. Routine expenditures for maintenance, repairs and renewals are charged against income as incurred.

Depreciation of fixed assets in service is calculated at rates based on the estimated useful lives of the assets using the straight-line method except for that of fixed assets at the St-Augustin division acquired by way of capital leases, which is calculated using the sinking fund method to take into account the terms of a long-term sales contract and thus match revenues and expenses.

Depreciation of fixed assets acquired by purchase or by way of capital leases is charged to operations. Depreciation of fixed assets transferred from Canada is charged to contributed surplus on the grounds that Canada does not recognize it as an element of cost when negotiating sales prices.

(b) Inventories

Raw materials and supplies are stated at the lower of cost and replacement cost in Canada. Work in process and finished goods are stated at the lower of cost and net realizable value.

Costs of patents and licences purchased and development costs incurred for customers' accounts are included in inventories and are charged to cost of goods sold at time of sale.

(c) Deferred charges

Development costs of new products are amortized using the straight-line method over three years from the start of commercial production of the related product or are written-off when the product is unlikely to be saleable.

Start-up costs of the St-Augustin division are amortized using the straight-line method over the five year period from April 1, 1985, the starting date of commercial production.

(d) Revenue recognition

Sales are recognized as goods are delivered and accepted in accordance with contractual agreements and the right to full payment has become unconditional. They are recorded at firm prices or, where applicable, at prices which take into account effects of cost escalation clauses contained in sales contracts. In the latter condition, definitive prices are nevertheless subject to negotiation between the Corporation and its customers and all final adjustments are recorded on a current basis.

CANADIAN ARSENALS LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Continued*

(e) Seniority benefits

Employees are entitled since April 1, 1985 to seniority benefits, payable on request, equal to the unpaid termination benefits to which they were entitled on March 31, 1985 under their collective agreements and their conditions of employment. Any increase in the value of these benefits is expensed in the year in which it is earned by the employees and the value of unpaid benefits is included in accounts payable.

(f) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid.

3. Inventories

	1986	1985
	$	$
Raw materials	32,103,518	27,442,036
Work in process	17,665,683	12,483,802
Finished goods	157,032	655,861
Development costs	668,175	1,287,494
Patents and licences	229,198	506,766
Production tooling	2,493,455	
	53,317,061	42,375,959

Production tooling constitutes the estimated amount that the Corporation expects to receive under a long-term sales contract in respect of the following:

	$
Base level production tooling	1,563,380
Replacement production tooling less provision for wear	487,435
Wear and maintenance of production tooling	442,640
	2,493,455

Negotiations are underway to determine the terms for the recovery of these items. Any difference between the recorded amounts and those that shall be received, which may not be determined with accuracy at the time of preparation of these financial statements, shall be accounted for when known.

Production tooling includes tooling held under a capital lease with a cost of $2,044,342. The Corporation shall reimburse the obligation under this lease upon the sale of this tooling.

4. Fixed assets

	1986			1985
	Recorded value	Accumulated depreciation	Net	Net
	$	$	$	$
Land	1,612,025		1,612,025	1,412,025
Buildings and surface installations	23,229,943	3,712,129	19,517,814	15,075,640
Equipment	24,191,872	6,577,504	17,614,368	7,783,403
Office furniture and equipment	2,841,543	1,070,257	1,771,286	1,475,450
Rolling stock	736,821	326,836	409,985	369,650
Construction in progress	2,415,012		2,415,012	18,778,484
	55,027,216	11,686,726	43,340,490	44,894,652

Fixed assets include those held under capital leases, with a cost of $10,367,075 and accumulated depreciation of $431,712 ($10,458,228 and $205,034 as at March 31, 1985).

Depreciation of fixed assets acquired by purchase or by way of capital leases, amounting to $1,376,835 ($599,259 in 1985), has been charged to operations. Depreciation of fixed assets transferred from Canada, amounting to $2,159,117 ($2,358,582 in 1985, including $162,291 as a loss on disposal of fixed assets) has been charged to contributed surplus.

The estimated useful lives of the principal classes of fixed assets for purposes of calculating depreciation are as follows:

	Number of years
Buildings and surface installations	20 to 40
Equipment	10 to 15
Office furniture and equipment	5 and 10
Rolling stock	3 to 10

5. Deferred charges

	1986	1985
	$	$
Start-up costs of the St-Augustin division	1,630,496	2,038,070
New products development costs	2,463,319	2,461,369
	4,093,815	4,499,439

Research and development costs charged to operations amounted to $4,315,831 ($2,229,747 in 1985).

6. Due to Canada

The amount due to Canada represents remaining balances of parliamentary appropriations.

7. Long-term liabilities

	1986	1985
	$	$
Obligation under capital leases	11,478,434	112,691
Loan from Canada	3,500,000	3,500,000
Provision for employee termination benefits		1,638,474
Advances under leasing agreement		10,901,599
	14,978,434	16,152,764
Less: current portion of the provision for employee termination benefits included in accounts payable		210,000
current portion of obligation under capital leases	2,380,963	50,090
	12,597,471	15,892,674

Advances received under a leasing agreement and interest thereon were converted during the year to capital leases.

The obligation under these contracts carries interest at the rate of 0.5% per annum over the lessor's guaranteed note rate of the term not exceeding 60 months selected by the Corporation. This obligation is repayable by March 1, 2001 by monthly instalments. In anticipation of the change in the voting control of the Corporation resulting from its privatization described in Note 12, the lessor and the Corporation have agreed to renegociate certain provisions of the leasing agreement by December 31, 1986, to the satisfaction of the lessor who shall otherwise be entitled to exercise the rights and remedies already provided in its favour in the leasing agreement.

CANADIAN ARSENALS LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1986—*Concluded*

The present value of the obligation under all capital leases at March 31, 1986 has been determined as follows:

Payments to be made in subsequent years:

	$
1987	3,344,163
1988	1,250,727
1989	1,248,729
1990	1,241,040
1991	1,240,632
1992 and subsequent years	12,129,408
	20,454,699
Less: portion thereof representing interest at variable rates to be charged to operations in the years to which it applies	8,976,265
	11,478,434

The loan from Canada, to provide working capital, does not bear interest and has no fixed repayment date.

8. Capital stock

Authorized	1,000 shares without par value
Issued and fully paid	30 shares
Paid-up	$30

9. Sales

Sales to Canada during the year ended March 31, 1986 amounted to $119,838,229 or 93.6% of the Corporation's sales ($95,516,433, or 92.1% in 1985).

Sales to Canada include $7,699,438 ($3,355,123 in 1985) for sales at cost of purchased goods.

10. Sales agents and representatives

During the year, the Corporation paid $13,257 ($76,066 in 1985) as remuneration and expenses to the following sales agents and representatives: Cormorant Limited, Pakistan; Matren Ltd., Greece; Seri Mechan Products Sdn Bhd, Malaysia; Unicorn International Pte Ltd., Singapore; Vetecin S.A., Venezuela; Holland Arma B.V., Holland; S. Kittivat, Thailand; Ubem Ltd., Turkey; Byron, United States and Donald Kimmel, United States.

11. Licence for manufacturing of explosives

The Department of Energy, Mines and Resources has renewed the licence for manufacturing explosives in a specific section of the Corporation's plant only to August 31, 1986. An upgrading program involving capital expenditures of approximately $24 million over the next three years, at the current level of production, has been proposed to satisfy the requirements of the Department. Management expects that this licence will be renewed prior to its expiry.

12. Privatization of the Corporation

On April 24, 1986, Parliament passed an Act to authorize the divestiture of Canadian Arsenals Limited and to amend other Acts in consequence thereof, which received the Royal Assent on May 1, 1986. Under this Act, the Minister of Supply and Services is authorized to sell, on such terms and conditions as are approved by the Governor in Council, any or all of the shares of the Corporation held in trust for Her Majesty. For the purposes of effecting this sale, all property, rights and interests of Her Majesty used in the business immediately prior to the coming into force of Subsection 3(2) of the Act are transferred to the Corporation, except those exempted by order of the Governor in Council.

An agreement has been made as at May 9, 1986 for the sale of all the outstanding shares of the Corporation to SNC Defence Products Inc. for a cash consideration of $87,500,000 and for the reimbursement to Canada of its loans to the Corporation of $4,725,000.

SUMMARY PAGE

CANADIAN BROADCASTING CORPORATION

MANDATE

Develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and provide an international service.

BACKGROUND

Established in 1936 by the *Broadcasting Act*; major amendments were made to this Act in 1958 and 1968. In May 1985, the government appointed a task force to review broadcasting in Canada. Its report was presented in 1986 and is being considered by the government. *The Broadcasting Act* is currently under study and revisions are contemplated.

CORPORATION DATA

HEAD OFFICE	1500 Bronson Avenue P.O. Box 8478 Ottawa, Ontario K1G 3J5
STATUS	— an agent of Her Majesty — exempt from Divisions I to IV of Part XII of the *Financial Administration Act;* subject to Part VIII of this Act as it read immediately before the 1984 repeal thereof
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1936, by *the Broadcasting Act* (R.S.C. 1970, B-11)
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	The Honourable Pierre Juneau, P.C., O.C.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86 (restated)	1984-85	1983-84
At the end of the period				
Total Assets	755	731	691	639
Obligations to the private sector	1	nil	nil	nil
Obligations to Canada	33	33	33	33
Equity of Canada	461	448	413	381
Cash from Canada in the period				
— budgetary	855	857	905	815
— non-budgetary	nil	nil	nil	nil

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORTS

TO THE CANADIAN BROADCASTING CORPORATION
AND
THE MINISTER OF COMMUNICATIONS

1987 AUDITOR'S REPORT

I have examined the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1987 and the statements of income and expense and reconciliation to government funding basis, proprietor's equity account and cash flow for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

As explained in Note 13, the Corporation has addressed the matters that had prevented the maintenance of proper books of account. In my opinion, proper books of account had been re-established by March 31, 1987, and the March 31, 1987 financial statements are in agreement therewith, and the transactions that have come to my notice during my current examination have, in all significant respects, been in accordance with the former Part VIII of the Financial Administration Act and regulations as they apply to the Corporation, the Broadcasting Act and the by-laws of the Corporation.

1986 AUDITOR'S REPORT (REVISED)

In my report dated August 19, 1986, I denied an audit opinion on the March 31, 1986 financial statements and did not report on compliance with authority because it was impracticable to complete my audit. As discussed in Note 13, the Corporation subsequently restated the March 31, 1986 financial statements. I have examined the 1986 restated amounts, except that it remains impracticable to verify whether the restated expense amounts are properly classified among the various expense categories. As a result, I am now able to express the following opinion on the 1986 restated financial statements. In my opinion, except for the effect of adjustments, if any, regarding the classification of expense amounts on the restated statement of income and expense and reconciliation to government funding basis, the restated financial statements present fairly the financial position of the Corporation as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 19, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986 Restated (Note 13)
Current		
Cash	11,932	17,714
Accounts receivable	70,020	65,666
Engineering and production supplies and merchandise	12,544	11,808
Programs completed and in process of production	84,125	76,862
Prepaid film and script rights and other expenses	23,172	20,870
	201,793	192,920
Investments (Note 3)	557	4,521
Fixed (Note 4)	552,224	533,059
	754,574	730,500

LIABILITIES	1987	1986 Restated (Note 13)
Current		
Accounts payable and accrued liabilities	121,121	112,758
Accrued vacation pay	42,864	41,541
Refundable balance of parliamentary appropriations—Capital (Note 5)	589	421
	164,574	154,720
Long-term		
Provision for employee termination benefits	95,355	94,951
Advances from Government of Canada (Note 6)	33,000	33,000
Obligations under capital leases (Note 7)	1,164	311
	129,519	128,262
EQUITY OF CANADA		
Proprietor's Equity Account	460,481	447,518
	754,574	730,500

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

PAUL FRASER
Director

PIERRE JUNEAU
Director

STEVE COTSMAN
Vice-President, Finance

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE AND RECONCILIATION TO GOVERNMENT FUNDING BASIS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986 Restated (Note 13)
Expense		
National Broadcasting Service, program and distribution costs	956,711	925,164
Radio Canada International, broadcasting service	17,269	16,093
Corporate engineering services	9,969	9,118
Corporate management and services	46,478	45,219
Commissions to agencies	33,681	31,156
Selling and merchandising	42,677	34,614
	1,106,785	1,061,364
Income		
Advertising	238,668	218,295
Miscellaneous	27,641	21,727
Parliamentary operating appropriation (Note 5)	782,673	789,638
	1,048,982	1,029,660
Excess of expense over income before income tax and extraordinary item	57,803	31,704
Income tax (Note 11)		10,694
Excess of expense over income before extraordinary item	57,803	42,398
Extraordinary item, income tax reduction (Note 11)		(10,694)
Excess of expense over income	57,803	31,704
Reconciliation to Government Funding Basis		
Deduct net items not requiring current operating funds (Note 5)	45,857	43,310
Surplus (deficit) for the year	(11,946)	11,606
Surplus (deficit) carried over, beginning of the year	1,755	(9,851)
Surplus (deficit), end of the year	(10,191)	1,755

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986 Restated (Note 13)
Balance, beginning of the year		
As previously reported	458,075	412,535
Prior year's adjustments (Note 13)	(10,557)	
As restated	447,518	412,535
Add (Deduct): parliamentary appropriations—Capital—Net (Note 5)	68,260	64,788
parliamentary appropriations—Working capital (Note 5)	4,000	2,500
loss on disposal of fixed assets	(1,494)	(601)
surplus (deficit) for the year	(11,946)	11,606
net items not requiring current operating funds (Note 5)	(45,857)	(43,310)
Balance, end of the year	460,481	447,518

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986 Restated (Note 13)
Operating Activities		
Parliamentary operating appropriation	782,673	789,638
Advertising and miscellaneous income	266,309	240,022
Expense	(1,106,785)	(1,061,364)
Adjustments not involving cash		
Depreciation and amortization	48,455	47,800
Employee termination benefits	404	6,091
Parliamentary working capital appropriation	4,000	2,500
Net change in non-cash working capital balances	(4,802)	(18,570)
	(9,746)	6,117
Financing Activities		
Parliamentary capital appropriation	68,260	64,788
Investing Activities		
Expenditures on fixed assets	(69,036)	(65,034)
Disposal of fixed assets	776	343
Decrease in investments	3,964	1,067
	(64,296)	(63,624)
Increase (decrease) in cash	(5,782)	7,281
Cash, beginning of year	17,714	10,433
Cash, end of year	11,932	17,714

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. Both services should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles, consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies and merchandise

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost. The inventory of merchandise is stated at the lower of cost and net realizable value.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production produced directly by the Corporation is stated at cost. Cost includes the cost of goods and services, and the share of labour and overhead expenses applicable to each program. The inventory of programs completed and in process of production, co-produced and co-financed with third parties, are stated at their cost to the Corporation.

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

The program cost is charged to operations as the programs are broadcast or when programs are determined unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or determined unusable.

(d) Investments

The investment in a joint venture is accounted for by the equity method with the Corporation's share of profit or loss credited or charged to operations. Other investments are carried at cost.

(e) Fixed assets

Fixed assets are recorded at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years

Major leasehold improvements are capitalized and amortized over the term of the lease to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to the Proprietor's Equity Account.

(f) Capital leases

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments. Assets recorded under capital leases are amortized on the straight-line method over the estimated useful life of the assets or based on the lease term as appropriate. Obligations under capital leases are reduced by rental payments net of implicit interest.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

(i) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Net parliamentary appropriations for capital and working capital are credited to the Proprietor's Equity Account.

3. Investments

	1987	1986
	(in thousands of dollars)	
		Restated
"Hockey Night in Canada"—Joint venture, at equity	555	4,309
Télévision St. François Inc.—Preferred shares, at cost		210
Master FM Limited—Common shares, at cost	2	2
	557	4,521

4. Fixed assets

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
				Restated
Land	35,807		35,807	35,244
Buildings	247,687	101,797	145,890	146,623
Technical equipment	616,854	308,420	308,434	284,994
Furnishings and office equipment	27,287	10,786	16,501	16,719
Automotive	12,441	8,183	4,258	3,215
Leasehold improvements	5,397	3,584	1,813	2,941
Property under capital leases	1,391	96	1,295	408
Uncompleted capital projects	38,226		38,226	42,915
	985,090	432,866	552,224	533,059

5. Parliamentary appropriations

	Operating	Capital	Working Capital	Total
	(in thousands of dollars)			
Payments to the Corporation in providing a broadcasting service	782,673	68,428	4,000	855,101
Refundable to Government of Canada		168		168
Retained —1987	782,673	68,260	4,000	854,933
—1986	789,638	64,788	2,500	856,926

The following summarizes the net items not requiring current operating funds.

	1987	1986
	(in thousands of dollars)	
		Restated
Depreciation and amortization	48,455	47,800
Provision for employee termination benefits and vacation pay	1,727	8,253
Program inventory costs funded from current operating funds	(4,325)	(12,743)
	45,857	43,310

CANADIAN BROADCASTING CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

6. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are free of interest. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

7. Lease obligations

As at March 31, 1987, the Corporation's obligations related to significant capital and operating leases for terms in excess of one year are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1988	480	35,617
1989	506	34,232
1990	258	21,346
1991		8,494
1992		4,695
1993-2061		4,911
Total future payments	1,244	109,295
Deduct: amount representing interest	80	
Long-term obligations under capital leases	1,164	

8. Commitments

As at March 31, 1987, commitments for film rights amounted to $32.0 million (1986—$36.8 million).

9. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The charge to operations for the cost of the plan for the year ended March 31, 1987 was $37.1 million (1986—$39.7 million).

The last actuarial valuation was made at December 31, 1985 by William M. Mercer Limited. Like the preceding valuations, it was made on a "going concern basis" and in accordance with standard actuarial practice and legal requirements. The December 31, 1985 actuarial valuation indicated a surplus of $62,383,000.

In accordance with the Pension Benefits Standards Act and Regulations, the Corporation has applied a portion of the surplus to increase the benefits under the Plan, to reduce the contribution of the employer to the normal cost of the Plan and left the balance in the Fund.

10. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

11. Income tax

The Corporation is a prescribed federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the federal Income Tax Act. Neither depreciation nor capital cost allowance are allowed in determining the Corporation's taxable income and in spite of an excess of expense over income determined for accounting purposes, the Corporation can have taxable income in any one year.

The Corporation has incurred a loss for income tax purposes in the current year. In the year ended March 31, 1986, the Corporation has recorded in its restated statement of Income and Expense and Reconciliation to Funding Basis the benefits related to the utilization of prior years losses as an extraordinary item.

As at March 31, 1987, losses which can be carried forward for income tax purposes and can be applied against possible taxable income in future years amount to $17.9 million which, if unused, would expire as follows:

	(in millions of dollars)
March 31	
1992	9.0
1994	8.9
	17.9

12. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada. Transactions with Canada are outlined in Notes 5 and 6.

During the year, transactions with these related departments, agencies and Crown corporations were normal business transactions on normal trade terms applicable to all individuals and enterprises.

13. Restatement of prior year's financial statements

During fiscal 1986, serious problems were experienced in implementing the initial phase of the National Finance System. As a result, proper books of account and an adequate degree of internal control were not maintained during the initial implementation period, which extended into fiscal 1987.

In fiscal 1987, the Corporation took major steps to restore internal control, re-establish and maintain proper books of account and restated the March 31, 1986 financial statements. The restatement resulted mainly from: recording bank and revenue transactions in the appropriate accounting period; adjusting accounts receivable and the provision for doubtful accounts; revising the indirect costs of program inventories; adjusting the accounts payable and accrued liabilities and the provision for employee termination benefits; and reclassifying amounts between balance sheet accounts. The impact of these adjustments on the major financial statement captions may be summarized as follows:

	Previously Reported	Increase (Decrease)	As Restated
	(in thousands of dollars)		
Balance Sheet			
Assets			
Current	204,750	(11,830)	192,920
Investments	4,521		4,521
Fixed	533,524	(465)	533,059
	742,795	(12,295)	730,500
Liabilities			
Current	160,607	(5,887)	154,720
Long-term	124,113	4,149	128,262
	284,720	(1,738)	282,982
Proprietor's Equity Account	458,075	(10,557)	447,518
	742,795	(12,295)	730,500

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

	Previously Reported	Increase (Decrease)	As Restated
	(in thousands of dollars)		
Statement of Income and Expense and Reconciliation to Government Funding Basis			
Expense	1,052,313	9,051	1,061,364
Income	1,031,118	(1,458)	1,029,660
Excess of expense over income	(21,195)	(10,509)	(31,704)
Reconciliation to Government Funding Basis	27,503	5,956	33,459
Surplus (deficit) end of year	6,308	(4,553)	1,755

The Corporation is confident that all necessary corrections have been made, that the problems giving rise to such adjustments have been satisfactorily addressed, that by year end internal control has been re-established and proper books of account have been restored.

14. Change in accounting policy—Revised method of cost allocation for indirect program production labour and overhead expense

Commencing with the beginning of the 1985-86 fiscal year, the Corporation as part of its new National Finance System modified its method of accounting with respect to the allocation of the indirect program production labour and overhead expense to programs produced and transmitted. These costs are now allocated on the basis of a rate for each production centre, equal to the ratio of total direct to total indirect program costs, in lieu of basis employed in the preceding year. The changed basis has been applied prospectively effective April 1, 1985 for both television and radio.

To provide for greater consistency and uniformity, radio production labour and overhead are now accounted for on the same basis as television. This change had the effect of allocating a $3.0 million 1985-86 increase to radio program inventory on the balance sheet, with a corresponding decrease in radio programs broadcast on the statement of income and expense for 1985-86.

The impact of this change in policy on operating results of 1985-86 cannot be determined because of the discontinuance of the previous year's accounting systems.

SUMMARY PAGE

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government-to-government basis. As well, it assists in sales to international agencies.

CORPORATION DATA

HEAD OFFICE	Metropolitan Life Building 50 O'Connor Street Ottawa, Ontario K1A 0S6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Patricia Carney, P.C., M.P., Minister for International Trade
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1946; by the *Canadian Commercial Corporation Act* (R.S.C. 1970, C-6).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Hugh Mullington
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	493.8	399.5	380.9	382.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	31.4	35.7	36.3	32.4
Cash from Canada in the period				
— budgetary	16.1	15.8	17.6	17.2
— non-budgetary	nil	nil	nil	nil

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1987 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for employees' annual leave and termination benefits as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canadian Commercial Corporation Act and by-laws of the Corporation.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1987

BALANCE SHEET AS AT MARCH 31, 1987

(in thousands of dollars)

ASSETS	1987	1986
Cash and short-term deposits	55,008	58,853
Deposit with Receiver General for Canada (Notes 1 and 10)	8,000	8,000
Accounts receivable		
Foreign governments (Note 4)	111,141	117,228
Government of Canada—Parliamentary appropriations (Note 5)	461	1,089
Other	548	229
Advances to suppliers	5,419	10,284
Progress claims paid or due	313,276	203,773
	493,853	399,456

LIABILITIES	1987	1986
Accounts payable and accrued liabilities	106,034	121,991
Advances from customers	36,073	32,691
Progress payments received or due	313,217	202,395
Due to Government of Canada (Note 5)	2,945	3,525
Due to Defence Production Revolving Fund	292	539
Provision for additional costs (Note 6)	3,181	2,660
	461,742	363,801
Employee termination benefits (Note 3)	723	
	462,465	363,801
EQUITY OF CANADA		
Paid in capital	10,000	10,000
Contributed surplus	10,000	10,000
Retained Earnings	11,388	15,655
	31,388	35,655
	493,853	399,456

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

H. J. MULLINGTON
President

G. S. JUPP
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Revenues		
Contract billings	774,879	763,453
Fees and other income	715	12
Interest income	2,763	3,580
Gain (loss) on foreign exchange	(1,235)	405
	777,122	767,450
Expenses		
Cost of contract billings	774,879	763,453
Additional contract costs	2,465	2,119
Bad Debts	142	10
Services provided by Supply and Services Canada	10,354	9,830
Administrative (Note 9)	7,665	8,249
Consolidation expenses (Note 9)	493	
Legal fees and expenses charged by Department of Justice (Note 7)	505	272
Other	22	20
	796,525	783,953
Net cost of operations before extraordinary item	19,403	16,503
Extraordinary item (Note 3)	959	
Net cost of operations	20,362	16,503
Parliamentary appropriations	16,095	15,826
	(4,267)	(677)
Retained earnings at beginning of year	15,655	16,332
Retained earnings at end of year	11,388	15,655

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987	1986
Financing Activities		
Parliamentary Appropriations		
Amount drawn down	16,095	15,826
Adjusted for decrease in receivable from Government of Canada	628	441
	16,723	16,267
Operating Activities		
Operations		
Net cost of operations	20,362	16,503
Adjustments for		
Extraordinary item	(959)	
Operating balances from customers and to suppliers	10,731	(23,339)
Advances and progress claims from customers and to suppliers	(9,566)	(7,274)
Total cash used (provided)	20,568	(14,110)
Increase (decrease) in cash and cash equivalents	(3,845)	30,377
Cash and cash equivalents at beginning of year	66,853	36,476
Cash and cash equivalents at end of year	63,008	66,853
Represented by		
Cash and short-term deposits	55,008	58,853
Deposit with Receiver General for Canada	8,000	8,000
	63,008	66,853

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and operations

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agent Crown corporation listed in Part I, Schedule C of the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation acts as the prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

During the year, in accordance with a Cabinet decision, the Corporation implemented a policy of charging a fee for its services on contracts signed after June 1, 1986. However, on December 23, 1986, the Corporation suspended this policy pending further Cabinet review.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements. Any such payments are on deposit with the Receiver General for Canada and can, on the request and in the opinion of the Minister, be returned to the Corporation when required. During 1983-84, an amount of $8 million was paid by the Corporation to the Receiver General for Canada and no interest will accrue to the Corporation on such deposit (see also Note 10).

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due from customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the statement of operations.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made.

(d) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total obligation of the Corporation and are charged to income on a current basis.

(e) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment. The liability for these benefits is recorded in the account as the benefits accrue to employees.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

3. Change in accounting policy

During the year the Corporation adopted the accrual basis for accounting for employees' annual leave and termination benefits as 93 employees from Supply and Services Canada with benefits of $827,000 were consolidated with its Head Office group with benefits of $148,000. Previously, annual leave and termination benefits were not accrued in the financial statements as they were not of a material amount. Instead, they were expensed as disbursements were made. Therefore, the change has been made prospectively. The effect of the change has been to increase the cost of operations by the net amount of $959,000 required to set up a liability for annual leave and a provision for employee termination benefits as at March 31, 1987.

4. Accounts receivable from foreign governments

As at March 31, 1987, the Corporation has provided $996,000 (1986—$854,000) to cover the possible non-collection of certain accounts receivable from a foreign government.

5. Government of Canada

As at March 31, 1987, funds to cover expenses of $461,000 applicable to 1986-87 appropriations had not been drawn and $2,945,000 had not been paid to various government departments.

6. Contractual obligations

As at March 31, 1987, the Corporation was obligated to fulfill contracts with customers amounting to $1.132 billion (1986—$1.127 billion).

The Corporation is responsible to its customers for the performance of its suppliers and thus may incur additional contract costs on default of a supplier. A provision of $3,181,000 (1986—$2,660,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

7. Legal fees and expenses charged by the Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 8(a). These costs amounted to $505,000 (1986—$272,000).

8. Contingencies

(a) The Corporation has been named as defendant in a lawsuit instituted in 1975 alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs. Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this suit is required.

(b) The Corporation has been named as defendant in legal proceedings instituted in 1985, alleging losses resulting from a breach of contract by the Corporation and seeking damages of $744,000. The action is being contested by the Corporation and the ultimate outcome is uncertain. A preliminary review of the facts and law by counsel indicates that there is no liability on the part of the Corporation. On the basis of that opinion, management is of the view that no provision for possible loss in respect to these proceedings is required.

(c) The Corporation has been named as defendant in a lawsuit instituted in 1986 seeking damages in an amount of $720,000 plus interest and costs, resulting from an alleged breach of contract by the Corporation. The action is being contested by the Department of Justice on behalf of the Corporation. A preliminary review of the facts and law by counsel indicates that chances of success of this action against the Corporation are remote. On the basis of that opinion, the Corporation's management is of the view that no provision for possible loss in respect of these proceedings is required.

9. Restatement of 1985-86 financial statements

During 1986, the Government approved the consolidation of the staff of the former Export Supply Branch of Supply and Services Canada (SSC) with the Corporation's Head Office group, effective April 1, 1986. This integration was aimed at streamlining the day-to-day processes involved in carrying out the Corporation's work, and achieving substantial economies in terms of reduced costs. Consequently, in order to provide pertinent information and to enhance comparability with the financial statements of the current year, the administrative cost that was included in services provided by SSC is reclassified for 1985-86. Accordingly, SSC expenses were reduced by $6.220 million and administrative costs for 1985-86 increased by the same amount. This change in grouping of items within relevant categories provides more meaningful information to interpret data that are based on comparisons.

10. Subsequent event

On April 1, 1987, an amount of $5.0 million of the $8.0 million that was deposited with the Receiver General for Canada (Note 1) was returned to the Corporation. In the opinion of the Corporation and the Minister, these funds are required to meet funding requirements for 1987-88.

SUMMARY PAGE

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with an opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the corporation administers the following elements of the federal dairy program: calculation of Target Price for manufacturing milk and cream; market support for the Target Price through a nationwide offer to purchase butter and skim milk powder; payment of subsidy on eligible milk and cream shipments; international marketing of dairy products not required for domestic consumption; receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements; and coordination of national supply management of industrial milk production.

CORPORATION DATA

HEAD OFFICE	Pebb Building 2197 Riverside Drive Ottawa, Ontario K1A 0Z2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1966; by the *Canadian Dairy Commission Act* (R.S.C. 1970, C-7).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Roch Morin
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	259.8	333.6	304.0	360.5
Obligations to the private sector	89.9	58.2	60.6	56.5
Obligations to Canada	126.3	234.3	180.4	231.8
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary*	292.2	314.4	303.6	309.9
— non-budgetary, net	(108.0)	53.9	(51.3)	24.9

* Includes payments via the Agricultural Stabilization Board.

CANADIAN DAIRY COMMISSION

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1987
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1986 and the statements of dairy support program operations financed by Government of Canada and marketing operations and financing by producers for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at July 31, 1986 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canadian Dairy Commission Act and the by-laws of the Commission.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
December 12, 1986

BALANCE SHEET AS AT JULY 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Accounts receivable		
Trade	21,525	23,688
Government of Canada	53,940	81,981
Producer levies	94,387	107,515
Inventories (Note 3)	89,950	119,996
Prepaid expense		382
	259,802	333,562

LIABILITIES	1986	1985
Accounts payable and accrued liabilities	34,067	28,827
Allowance for losses on purchase commitments (Note 4)	8,595	7,972
Subsidies payable to producers	53,887	58,164
Loans from Government of Canada (Note 5)	127,241	238,599
	223,790	333,562
FINANCING BY PRODUCERS		
Excess of financing over cost of marketing operations (Note 6)	36,012	
	259,802	333,562

Approved:

ROCH MORIN
Chairman

KENNETH McKINNON
Vice-Chairman

PAUL SIMARD
Director of Finance

CANADIAN DAIRY COMMISSION—*Continued*

STATEMENT OF DAIRY SUPPORT PROGRAM OPERATIONS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1986
(in thousands of dollars)

	1986	1985
Subsidies to producers of industrial milk and cream (Schedule A)	277,311	283,612
Expenses related to marketing operations		
Interest	6,477	18,267
Storage	2,000	3,122
Freight	1,884	3,264
Handling	286	484
Miscellaneous	79	277
	10,726	25,414
Administrative expenses (Schedule B)	4,191	3,668
Research		1,661
Cost of dairy support program operations	292,228	314,355
Financing by Government of Canada (Note 6)		
Agricultural Stabilization Board	288,037	309,026
Parliamentary appropriation	4,119	5,177
Government departments which provided services without charge	72	152
	292,228	314,355

STATEMENT OF MARKETING OPERATIONS AND FINANCING BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1986
(in thousands of dollars)

	1986	1985
Sales	230,520	338,916
Cost of goods sold	401,654	578,766
Loss on sales	171,134	239,850
Expenses and assistance		
Dairy product assistance	60,695	37,855
Carrying charges	4,648	10,554
Agents' commissions (Note 7)	3,517	5,690
Provision for doubtful accounts	2,300	2,300
Promotion	804	
Capital assistance recoveries	(615)	(978)
Donation to Mexico and Ethiopia	416	290
Transport assistance	359	
	72,124	55,711
Cost of marketing operations before financing	243,258	295,561
Financing by Producers' levies (Note 6)		
Industrial milk (Schedule C)	271,400	274,720
Fluid milk (Schedule D)	7,870	7,497
	279,270	282,217
Government of Canada		2,564
	279,270	284,781
Excess (deficiency) of financing over cost of marketing operations (Schedule E)	36,012	(10,780)
(Deficiency) at beginning of year		(13,581)
	36,012	(24,361)
Deficiency recoverable from producers		24,361
Excess of financing over cost of marketing operations at end of year (Note 6)	36,012	

NOTES TO FINANCIAL STATEMENTS JULY 31, 1986

1. The Commission

The Canadian Dairy Commission is a Crown corporation named in Schedule C, Part I of the Financial Administration Act and is not subject to the provisions of the Income Tax Act. The objectives of the Commission, as established by the Canadian Dairy Commission Act 1966-67, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

2. Significant accounting policies

Foreign currency translation

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars at the exchange rate in effect at the date of transaction. Monetary items denominated in a foreign currency at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Any exchange loss or gain, arising on translation or settlement of a foreign currency item, is charged to marketing operations financed by producers. Unrealized gains and losses arising from the translation of long-term monetary items are deferred and amortized over the remaining lives of these items.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Fixed assets

Acquisitions of furniture and equipment are not significant and are charged to administrative expenses in the year of purchase.

Purchase commitments

Losses on commitments to purchase skim milk powder at Canadian support prices and other dairy products at negotiated contract prices, which are usually higher than export prices, are charged to marketing operations financed by producers at the time the commitment is made.

3. Inventories

	1986	1985
	(in thousands of dollars)	
Cost		
Butter	93,063	106,559
Skim milk powder	39,692	57,257
Other dairy products	12,803	33,440
	145,558	197,256
Less allowance for write down		
Butter	24,749	23,457
Skim milk powder	26,468	38,798
Other dairy products	4,391	15,005
	55,608	77,260
	89,950	119,996

Inventories which are recorded at cost have been written down to their net realizable value as the prices of surplus dairy products are substantially lower on the world market than domestic support prices and costs. The decrease in the allowance for inventory write down has been credited to marketing operations (cost of goods sold) financed by producers.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1986—*Concluded*

4. Commitments

As at July 31, 1986, the Commission was committed to purchase butter and skim milk powder, produced prior to that date, at Canadian support prices and other dairy products at negotiated contract prices for approximately $13.7 million (1985—$11.9 million). Losses which may result from these purchases at higher than export prices have been estimated at approximately $8.6 million (1985—$7.9 million) requiring an increase in the allowance during the year of approximately $0.7 million (1985—decrease $5.6 million) which has been charged to cost of goods sold on the statement of marketing operations and financing by producers.

5. Loans from Government of Canada

The loans are raised to finance the purchase of dairy products under the dairy support program. There are no specific terms of repayment. However, loans are repaid on a regular basis as and when funds are available. The Commission is allowed to borrow to a maximum of $300 million. The interest is calculated on a simple basis and paid at the time of any principal repayment. The interest rates during the year varied from 8.125% to 11.875% (1985—9.375% to 12.375%).

Loan transactions are summarized as follows:

	1986	1985
	(in thousands of dollars)	
Balance at beginning of year	238,599	182,516
Borrowings	289,410	497,236
Repayments	(401,719)	(445,452)
Accrued interest at end of year	951	4,299
Balance at end of year	127,241	238,599

6. Financing

Government of Canada

The Agricultural Stabilization Board, through Vote 15, provides financing to the Commission for the benefit of producers for the purpose of stabilizing the price of industrial milk and cream. During the year ended July 31, 1986, financing for this purpose amounted to $288 million.

Administrative expenses are financed by Agriculture Votes 40 and 55.

Producers

Producers are responsible for the cost of disposal of surplus products, including all losses on special export production under the export quota program, and for marketing costs attributable to surplus production. These costs are financed through producer levies which are charged and collected by the provincial marketing boards and agencies and remitted to the Commission.

Interest expense and carrying charges associated with the purchase of butter and skim milk powder in excess of the Canadian requirement of butterfat are financed by producers.

Effective April 1, 1986 interest expense and carrying charges associated with the purchase of skim milk powder are being financed by the Government of Canada up to a maximum of $10 million.

In accordance with Section 36 of the National Milk Marketing Plan, the treatment of any excess or deficiency of financing by producers in respect of marketing operations is to be determined by the Canadian Milk Supply Management Committee. Subsequent to the year end, the Committee has decided that $26 million of the $36 million excess financing at July 31, 1986 will be refunded to provinces through credits to levy payments to the Commission commencing with the payments due in December 1986.

7. Agents' commissions

The Commission has used the services of sales agents for dairy products on the export market. Sales commissions were as follows:

	1986	1985
	(in thousands of dollars)	
Coop Fédérée de Québec, Canada	1,895	2,401
L&M Exports Inc., Canada	631	2,594
Intercontinental, Mexico	555	535
Gestion Y. Dessarrollo—Commercial S.A., Peru	433	146
Canada Expa (1980) Inc., Canada	3	14
	3,517	5,690

8. Financial statement presentation

A statement of changes in financial position has not been included because, in the opinion of management, it would not provide any useful additional information.

SUBSIDIES TO PRODUCERS OF INDUSTRIAL MILK AND CREAM FOR THE YEAR ENDED JULY 31, 1986

SCHEDULE A

	Eligible Shipments		Subsidies	
	1986	1985	1986	1985
	(in thousands of kilograms)		(in thousands of dollars)	
Prince Edward Island	3,114	3,108	5,215	5,206
Nova Scotia	2,079	2,137	3,483	3,578
New Brunswick	2,168	2,257	3,632	3,780
Quebec	78,808	80,962	132,004	135,611
Ontario	51,479	53,729	86,227	89,996
Manitoba	6,423	6,594	10,759	11,044
Saskatchewan	4,298	4,411	7,199	7,388
Alberta	11,056	11,427	18,518	19,140
British Columbia	6,134	6,229	10,274	7,869
	165,559	170,854	277,311	283,612

ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED JULY 31, 1986

(in thousands of dollars)

SCHEDULE B

	1986	1985
Salaries	2,283	2,031
Rentals	443	183
Transportation and communications	396	410
Professional and special services	393	264
Other personnel costs	271	264
Remuneration of members of the Commission	188	191
Data processing and cheque issue services	72	152
Utilities, materials and supplies	68	54
Furniture and equipment	35	96
Repairs and maintenance	26	22
Miscellaneous	16	1
	4,191	3,668

CANADIAN DAIRY COMMISSION—*Continued*

PRODUCER LEVIES ON INDUSTRIAL MILK FOR THE YEAR ENDED JULY 31, 1986

SCHEDULE C

	Milk Shipments		Producer Levies					
			In Quota		Over Quota		Total	
	1986	1985	1986	1985	1986	1985	1986	1985
	(in thousands of litres)		(in thousands of dollars)					
Prince Edward Island	76,826	75,998	4,629	3,678	130		4,759	3,678
Nova Scotia	53,249	52,930	3,105	2,977	612	468	3,717	3,445
New Brunswick	53,793	54,905	3,247	3,122		248	3,247	3,370
Quebec	2,174,677	2,243,797	127,749	128,011		6,686	127,749	134,697
Ontario	1,291,746	1,321,949	76,385	74,630	11,463	9,780	87,848	84,410
Manitoba	147.709	153,566	8,696	8,680		1,070	8,696	9,750
Saskatchewan	100,133	101,510	5,775	5,775		444	5,775	6,219
Alberta	287,651	287,020	17,162	16,232	1,449	1,880	18,611	18,112
British Columbia	169,961	175,253	9,834	7,177	1,164	3,862	10,998	11,039
	4,355,745	4,466,928	256,582	250,282	14,818	24,438	271,400	274,720

PRODUCER LEVIES ON FLUID MILK FOR THE YEAR ENDED JULY 31, 1986

SCHEDULE D

	Sales		Producer Levies*	
	1986	1985	1986	1985
	(in thousands of litres)		(in thousands of dollars)	
Prince Edward Island	14,198	13,509	42	41
Nova Scotia	116,151	114,916	350	347
New Brunswick	70,129	69,818	211	210
Quebec	669,151	655,236	2,017	1,980
Ontario	970,904	954,071	2,927	2,879
Manitoba	106,066	103,814	320	314
Saskatchewan	97,165	97,876	293	293
Alberta	257,321	253,457	776	758
British Columbia	309,704	303,183	934	675
	2,610,789	2,565,880	7,870	7,497

*Calculated at 5% of subsidy rate of $6.03 per hectolitre of sales.

CANADIAN DAIRY COMMISSION—*Concluded*

MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1986

SCHEDULE E

			1986					1985		
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products*
					(in thousands of dollars)					
Sales	77,974	72,929	71,027	8,590	230,520	338,916	134,516	71,916	119,931	12,553
Cost of goods sold	75,401	207,114	116,456	24,335	423,306	567,700	131,016	212,028	195,113	29,543
Allowance for inventory write down	1,292	(12,330)	(9,323)	(1,291)	(21,652)	11,066	(6,623)	6,898	8,845	1,946
	76,693	194,784	107,133	23,044	401,654	578,766	124,393	218,926	203,958	31,489
Loss (profit) on sales	(1,281)	121,855	36,106	14,454	171,134	239,850	(10,123)	147,010	84,027	18,936
Expenses and assistance										
Dairy product assistance	951	25,086	36	34,622	60,695	37,855	335	16,833	93	20,594
Carrying charges	3,316	27	1,242	63	4,648	10,554		1,959	8,176	419
Agents' commissions		934	2,367	216	3,517	5,690		651	4,707	332
Provision for doubtful accounts			1,700	600	2,300	2,300			1,700	600
Promotion		804			804					
Capital assistance recoveries			(132)	(483)	(615)	(978)			(495)	(483)
Donation to Mexico and Ethiopia			416		416	290			290	
Transport assistance	359				359					
	4,626	26,851	5,629	35,018	72,124	55,711	335	19,443	14,471	21,462
Cost of marketing operations before financing	3,345	148,706	41,735	49,472	243,258	295,561	(9,788)	166,453	98,498	40,398
Financing by Producers' Levies					279,270	284,781				
Excess (deficiency) of financing over cost of marketing operations for the year					36,012	(10,780)				

		Volume (in millions)				Volume (in millions)		
	Kilograms	Kilograms	Cases	Kilograms	Kilograms	Kilograms	Cases	Kilograms
Sales	16.4	69.9	4.1	5.1	29.5	75.8	7.1	6.0
Purchases	13.2	63.4	3.5	4.7	23.5	76.9	7.6	6.7

*Includes whole milk powder and cheese.

SUMMARY PAGE

CANADIAN FILM DEVELOPMENT CORPORATION

MANDATE

To foster and promote the development of a feature film industry in Canada. To administer the Canadian Broadcast Program Development Fund and the Feature Film Fund for private sector development of television and feature film productions meeting specific standards of Canadian content.

BACKGROUND

The scale of the corporation's activities has increased since 1981 with the inception of new government programs in support of the domestic television and feature film productions industry.

CORPORATION DATA

HEAD OFFICE	National Bank Tower 600 de la Gauchetière Street, West Montreal, Quebec H3B 4L2
STATUS	— an agent of Her Majesty — exempted from Divisions I to IV of Part XII of the *Financial Administration Act*; subject to Part VIII of this Act as it read immediately before the (1984) repeal thereof.
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1967; by the *Canadian Film Development Corporation Act*, (R.S.C. 1970, C-8)
CHIEF EXECUTIVE OFFICER	Peter Pearson
CHAIRMAN	Jean Sirois
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	35.7	13.0	12.2	7.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	6.3	6.3	6.3	9.0
Equity of Canada	28.5	10.1	8.2	2.7
Cash from Canada in the period				
— budgetary	86.0	75.9	46.6	16.3
— non-budgetary, net of repayments	nil	nil	(2.7)	negl.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1987 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Loans		
Canadian programming	3,568,245	839,600
Feature films		
Interim financing	3,548,591	3,023,855
Permanent financing	2,345,986	
	9,462,822	3,863,455
Parliamentary appropriation receivable (Note 3)	22,983,315	8,186,552
Accounts receivable	995,769	243,767
Prepaid expenses	696,265	135,513
	34,138,171	12,429,287
Long-term loans		
Feature films		
Interim financing	242,500	
Permanent financing	395,000	
	637,500	
Fixed assets (Note 4)	931,185	541,990
	35,706,856	12,971,277

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable	6,934,431	2,702,054
Provision for employee termination benefits	276,504	175,500
	7,210,935	2,877,554
EQUITY OF CANADA		
Equity of Canada	28,495,921	10,093,723
	35,706,856	12,971,277

Approved by the Board:

JEAN SIROIS
President

Approved by Management:

PETER PEARSON
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987

	1987			1986
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 5)				
English production	33,121,708	11,883,525	45,005,233	45,967,352
French production	16,363,098	7,034,437	23,397,535	21,277,073
Marketing and distribution		4,663,493	4,663,493	3,763,028
Development of the industry		3,268,339	3,268,339	1,387,988
	49,484,806	26,849,794	76,334,600	72,395,441
Revenues				
Management fees	1,023,607	655,433	1,679,040	30,099
Interest on loans	166,328	460,861	627,189	500,457
	1,189,935	1,116,294	2,306,229	530,556
Cost of operations before administration expenses	48,294,871	25,733,500	74,028,371	71,864,885
Administration expenses (Note 6)			3,874,667	1,973,711
Cost of operations for the year			77,903,038	73,838,596

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	10,093,723	8,210,012
Parliamentary appropriation	96,305,236	75,722,307
	106,398,959	83,932,319
Cost of operations for the year	77,903,038	73,838,596
Balance at end of the year	28,495,921	10,093,723

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Cost of operations for the year	(77,903,038)	(73,838,596)
Items not affecting liquidity		
Write-offs	444,510	218,200
Depreciation	301,196	126,246
Increase (decrease) in the provision for employee termination benefits	101,004	(26,500)
	(77,056,328)	(73,520,650)
Net change in non liquidity items of working capital related to operations	2,919,623	(977,804)
	(74,136,705)	(74,498,454)
Investing activities		
Loans		
Investments	(9,369,445)	(3,753,500)
Reimbursements	2,688,068	4,483,934
	(6,681,377)	730,434
Acquisition of fixed assets	(690,391)	(97,053)
	(7,371,768)	633,381
Financing activities		
Parliamentary appropriation	96,305,236	75,722,307
Parliamentary appropriation receivable		
Increase for the year	14,796,763	1,857,234
Balance at beginning of the year	8,186,552	6,329,318
Balance at end of the year	22,983,315	8,186,552

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of Part VIII of the Financial Administration Act as it read before its repeal and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Corporation are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, its liquidity consists of a parliamentary appropriation receivable.

(b) Loans

Loans are shown on the balance sheet at their face value, less an allowance for losses.

(c) Investments

Funds advanced for feature films and Canadian programming, in return for a share in the proceeds, are expensed as assistance expenses in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987—*Concluded*

(d) Fixed assets

Fixed assets are recorded at cost.

Depreciation is provided for using the diminishing-balance method, at the annual rate of 30% for the automobile and 20% for furniture and equipment and for the computer installations. Leasehold improvements are amortized, using the straight-line method, based on the terms of the leases.

(e) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises a non lapsing amount for the development of a feature film industry and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. The admissible unlapsed amount not used at the end of the year is presented on the balance sheet as a parliamentary appropriation receivable.

(f) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Parliamentary appropriation receivable

	1987	1986
	$	$
Development of the feature film industry	19,300,768	5,153,899
Canadian programming production	3,473,638	2,056,508
Interim financing to producers and distributors of feature films	208,909	976,145
	22,983,315	8,186,552

4. Fixed assets

	1987			1986
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	955,538	440,039	515,499	302,358
Computer installations	480,244	156,158	324,086	120,172
Leasehold improvements	199,155	121,448	77,707	119,460
Automobile	19,847	5,954	13,893	
	1,654,784	723,599	931,185	541,990

5. Assistance expenses

	1987			1986
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	52,851,490	23,680,962	76,532,452	70,479,139
Proceeds from investments	(5,350,441)	(1,564,192)	(6,914,633)	(3,262,967)
Loans written-off	70,000	374,510	444,510	218,200
Reimbursements of loans previously written-off		(43,318)	(43,318)	(72,628)
	47,571,049	22,447,962	70,019,011	67,361,744
Operating expenses (Note 6)	1,913,757	4,401,832	6,315,589	5,033,697
	49,484,806	26,849,794	76,334,600	72,395,441

6. Operating expenses

	1987	1986
	$	$
Salaries and employee benefits	4,507,156	3,297,920
Rent, taxes, heating and electricity	1,100,546	884,671
Professional services	1,058,176	392,926
Printing, postage and office expenses	992,137	609,165
Travel	750,434	412,153
Advertising and hospitality	637,576	467,913
Telephone and telex	319,978	234,511
Depreciation	301,196	126,246
Consultants' fees	293,035	373,147
Relocation expenses	114,613	113,010
Films and subtitling of films	112,938	92,726
Financing costs	2,471	3,020
	10,190,256	7,007,408
Portion applicable to assistance expenses (Note 5)	6,315,589	5,033,697
Portion applicable to administration expenses	3,874,667	1,973,711

7. Commitments

As at March 31, 1987, the Corporation is contractually committed to advance funds totalling $22,452,834 as loans and investments, of which $10,648,738 are for French productions and $11,804,096 are for English productions. Further, it has accepted financing projects that may call for disbursements of approximately $19.3 million of which $8.1 million are for French productions and $11.2 million are for English productions.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1988	685,385
1989	1,133,731
1990	1,102,611
1991	1,095,791
1992	1,030,444
1993-97	4,488,585
	9,536,547

SUMMARY PAGE

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

The corporation was established in 1984 by special Act of Parliament. That Act was amended (S.C. 1985, c. 43) to give the corporation status under the *Financial Administration Act* resembling that of the cultural Crown corporations, being exempt from most provisions of Part XII of the Act. The corporation is authorized to fulfill its mandate by the following means:

(a) foster, fund and conduct research;
(b) promote scholarship;
(c) study and prepare ideas and policies; and
(d) collect and disseminate information on, and encourage public discussion as they relate to matters of international peace and security.

CORPORATION DATA

HEAD OFFICE	307 Gilmour Street Ottawa, Ontario K2P 0P7
STATUS	— not an agent of Her Majesty — exempt from divisions I to IV of Part XII of the *FAA* by s. 96(1) of that Act.
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1984; by the *Canadian Institute for International Peace and Security Act*, (S.C. 1983-84, C-37)
CHIEF EXECUTIVE OFFICER	Geoffrey Pearson
CHAIRMAN	William H. Barton
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	6 months to March 31, 1985
At the end of the period			
Total Assets	1.6	1.9	1.3
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	1.4	1.7	1.2
Cash from Canada in the period			
— budgetary	3.0	2.5	1.5
— non-budgetary	nil	nil	nil

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL
PEACE AND SECURITY
AND
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1987 and the statements of operations and equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987 $	1986 $
Current		
Cash and term deposits	1,368,743	1,124,197
Canada treasury bills		499,789
Accrued interest	11,227	11,692
Prepaid expenses	15,557	75,896
	1,395,527	1,711,574
Fixed (Note 3)	160,718	140,994
	1,556,245	1,852,568

LIABILITIES	1987 $	1986 $
Current		
Accounts payable and accrued charges	154,297	111,223
EQUITY OF CANADA		
Equity of Canada	1,401,948	1,741,345
	1,556,245	1,852,568

Approved by:

WILLIAM H. BARTON
Chairman of the Board

GEOFFREY A.H. PEARSON
Executive Director

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenses (Schedule)		
Programmes		
Public programmes	1,126,729	683,478
Research	1,054,975	547,381
Information services	245,567	117,267
Awards and scholarships	12,600	
	2,439,871	1,348,126
Administration and support		
Administration	582,778	544,187
Executive	320,425	195,268
Board of Directors	63,655	132,774
	966,858	872,229
	3,406,729	2,220,355
Revenue		
Interest income	67,332	225,745
Net cost of operations	3,339,397	1,994,610
Parliamentary appropriation	3,000,000	2,500,000
Excess of (net cost of operations over parliamentary appropriation) parliamentary appropriation over net cost of operations	(339,397)	505,390
Equity of Canada at the beginning of the year	1,741,345	1,235,955
Equity of Canada at the end of the year	1,401,948	1,741,345

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Cash used by operations		
Net cost of operations	3,339,397	1,994,610
Item not requiring an outlay of funds		
Depreciation of fixed assets	(50,684)	(35,472)
	3,288,713	1,959,138
Accounts payable and accrued charges	(43,074)	(15,040)
Accrued interest	(465)	(14,455)
Prepaid expenses	(60,339)	24,067
	3,184,835	1,953,710
Investing activities		
Acquisition of office furniture, equipment and leasehold improvements	70,408	172,881
Financing activities		
Parliamentary appropriation	(3,000,000)	(2,500,000)
(Decrease) increase during the year	(255,243)	373,409
Balance at the beginning of the year	1,623,986	1,250,577
Balance at the end of the year	1,368,743	1,623,986

The balance includes cash, term deposits and Canada treasury bills.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and operations

The Institute was established in June 1984 under the Canadian Institute for International Peace and Security Act which was amended by Bill C-69. It is an exempted Crown corporation as defined in the Financial Administration Act.

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. The significant accounting policies followed are:

(a) Fixed assets

Fixed assets are recorded at cost. Office furniture and equipment are depreciated on the straight-line basis at an annual rate of 20%. Leasehold improvements are amortized, using the straight-line method, based on the duration of the lease.

(b) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

(c) Income taxes

The Institute is exempt from any liability for income taxes.

(d) Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts on an accrual basis. Furthermore, the Act states that the Institute shall be paid from the Consolidated Revenue Fund the following sums:

	$
1987-88	4 million
1988-89	5 million
thereafter	5 million or such greater amount as may be appropriated by Parliament.

(e) Grants and transfer payments

The Institute recognizes its liability for a grant or transfer payment upon the conditions of the agreement being met by the recipient of the grant or transfer payment.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

3. Fixed assets

	1987			1986
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Office furniture	147,339	53,592	93,747	94,754
Equipment	54,560	18,502	36,058	27,619
Leasehold improvements	45,872	14,959	30,913	18,621
	247,771	87,053	160,718	140,994

4. Commitments

Leases

The Institute has entered into lease agreements for the rental of office premises. The Institute can renew in 1990 the main lease agreement for an additional five-year period. The minimum annual rent for the next three years is $133,000.

Grants and transfer payments

The Institute is committed to make payments totalling approximately $569,200 in subsequent years subject to compliance by the recipients with the terms of the agreements. Payments totalling approximately $551,000 are to be made during the next fiscal year.

	$
Research	274,625
Public programmes	172,175
Awards and scholarships	112,400
Information services	10,000
	569,200

SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1987

	Programmes					Administration and Support					
	Public Programmes	Research	Information Services	Awards and Scholarships	Total	Administration	Executive	Board of Directors	Total	1987	1986
	$	$	$	$	$	$	$	$	$	$	$
Grants and transfer payments	585,276	538,093	50,129	12,600	1,186,098					1,186,098	705,449
Personnel	275,164	258,792	129,413		663,369	145,891	295,511		441,402	1,104,771	761,623
Publications	226,851	127,607			354,458					354,458	80,547
Rentals						184,713			184,713	184,713	169,868
Transportation and communications	17,782	24,047	14,147		55,976	66,177	20,056	35,955	122,188	178,164	172,018
Conferences, workshops and seminars	19,642	91,775	10,248		121,665					121,665	42,161
Materiel and supplies			32,696		32,696	45,604			45,604	78,300	83,173
Professional and special services	2,014	14,661	8,934		25,609	46,606	4,858		51,464	77,073	62,317
Depreciation of fixed assets						50,684			50,684	50,684	35,472
Purchased repair and upkeep						42,951			42,951	42,951	45,527
Directors' fees								27,700	27,700	27,700	60,185
Miscellaneous						152			152	152	2,015
	1,126,729	1,054,975	245,567	12,600	2,439,871	582,778	320,425	63,655	966,858	3,406,729	2,220,355

SUMMARY PAGE

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure: availability of adequate feed grain to meet the needs of livestock feeders; availability of adequate storage for feed grain in eastern Canada; reasonable stability in prices for feed grain in eastern Canada, British Columbia and the Yukon and Northwest Territories; and fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board executes its mandate by subsidizing the transportation costs of feed grains; by assessing requirements for feed grains and storage space and by collecting and disseminating related information; and by negotiating and coordinating with respect to storage, handling, transportation and cost of feed grains. Its programs are financed by budgetary payments from Canada.

CORPORATION DATA

HEAD OFFICE	Suite 400 5180 Queen Mary Road P.O. Box 177, Snowdon Station Montreal, Quebec H3X 3T4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Charles Mayer, P.C., M.P. Minister of State for Grains and Oilseeds
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1967; pursuant to the *Livestock Feed Assistance Act*, (R.S.C. 1970, L-9).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Denis Ethier
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	2.4	2.5	2.9	2.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.3	0.5	0.7	0.4
Cash from Canada in the period				
— budgetary	17.2	16.8	18.7	16.8
— non-budgetary	nil	nil	nil	nil

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE
AND THE
CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1987 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Accounts receivable	6,038	10,982
Parliamentary appropriations receivable	1,968,320	1,848,414
	1,974,358	1,859,396
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	459,879	611,207
	2,434,237	2,470,603

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable	59,095	81,732
Contributions payable	1,933,994	1,806,266
	1,993,089	1,887,998
Provision for employee termination benefits	127,716	108,100
	2,120,805	1,996,098
EQUITY OF CANADA		
Equity of Canada	313,432	474,505
	2,434,237	2,470,603

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

DENIS ÉTHIER
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Contributions		
Feed freight assistance	15,834,547	15,430,226
New inland elevator construction assistance (Note 3)	13,000	13,000
	15,847,547	15,443,226
Administrative expenses		
Salaries and employee benefits	883,696	903,842
Rentals	89,759	83,449
Travel	79,380	76,760
Stationery and office supplies	52,130	57,750
Telephone	48,180	54,223
Professional and special services	41,092	35,968
Publication of reports	40,649	43,981
Postage	39,727	43,942
Equipment and office furniture	11,023	14,234
Electricity	10,507	9,848
Accounting and cheque issue services	3,000	3,000
Advisory committee fees	2,375	3,250
Miscellaneous	8,562	7,100
	1,310,080	1,337,347
Cost of operations for the year	17,157,627	16,780,573

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	474,505	694,500
Parliamentary appropriations	16,993,554	16,557,578
Services provided without charge by a government department	3,000	3,000
	17,471,059	17,255,078
Cost of operations for the year	17,157,627	16,780,573
Balance at end of the year	313,432	474,505

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Cost of operations for the year	17,157,627	16,780,573
Items not affecting liquidity		
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	(13,000)	(13,000)
Services provided without charge by a government department	(3,000)	(3,000)
Increase in the provision for employee termination benefits	(19,616)	(6,291)
	17,122,011	16,758,282
Decrease in accounts receivable	(4,944)	(7,744)
Decrease in accounts payable	22,637	30,618
Decrease (increase) in contributions payable	(127,728)	231,253
	17,011,976	17,012,409
Financing activities		
Parliamentary appropriations	(16,993,554)	(16,557,578)
Investing activities		
Amounts recovered under the new inland elevator construction assistance program	(138,328)	(187,219)
Parliamentary appropriations receivable		
Increase (decrease) for the year	119,906	(267,612)
Balance at beginning of the year	1,848,414	2,116,026
Balance at end of the year	1,968,320	1,848,414

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and objectives

The Board, a Crown corporation named in Part I of Schedule C to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

— the availability of feed grain to meet the needs of livestock feeders;

— the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and

— reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. Significant accounting policies

(a) Liquidity

The financial operations of the Board are processed through the Consolidated Revenue Fund of Canada, thus the absence of bank accounts. For the purposes of the statement of changes in financial position, the liquidity consists of parliamentary appropriations receivable or payable.

(b) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Write-offs or provisions for losses of amounts recoverable under the new inland elevator construction assistance program are charged to operations in the year in which collection is considered doubtful.

(c) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(d) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity of Canada for the year to which they apply.

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

(e) Services provided without charge

An estimated amount for services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(f) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(g) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction cost. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1987, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $459,879 ($611,207 as at March 31, 1986). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

SUMMARY PAGE

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services, including water transportation, trucking, telecommunications and hotels.

BACKGROUND

The corporation was created out of more than 200 companies, many of them insolvent. Its creation avoided the emergence of a monopoly in railway transport. The corporation's role was to mold a number of railway companies into one strong and commercially-competitive system, serving the entire nation. It was recapitalized in 1937, in 1952 and again in 1978.

CORPORATION DATA

HEAD OFFICE	935 de la Gauchetière Street West Montreal, Quebec H3B 2M9
STATUS	—Schedule C, Part II —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1919; by the *Canadian National Railway Act* 1919 which was superseded by the 1955 Act of the same name (R.S.C. 1970, C-10).
CHIEF EXECUTIVE OFFICER	Ronald Lawless
CHAIRMAN (ACTING)	Brian Gallery
AUDITOR	Coopers & Lybrand and Touche Ross & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985***	1984	1983
At the end of the year				
Total Assets	7,843	8,139	7,467	6,790
Obligations to the private sector	3,380	3,217	2,696	2,269
Obligations to Canada	209	266	274	283
Equity of Canada*	3,005	3,418	3,324	3,113
Cash from Canada in the year				
—budgetary**	19.8	9	7	175
—non-budgetary	nil	nil	18	102

*$328 million of capital stock cancelled as CN Marine Inc. was transferred to the Crown.

**Does not include payments of a kind made to a general class of recipients.

***1985 data and 1984 budgetary cash exclude CN Marine Inc. data which previously were consolidated within those of CNR.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheets of the Canadian National Railway System as at December 31, 1986 and 1985 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three-year period ended December 31, 1986. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1986 and 1985 and the results of its operations and the changes in its financial position for each of the years in the three-year period ended December 31, 1986 in accordance with generally accepted accounting principles applied on a consistent basis.

Coopers & Lybrand
Chartered Accountants
(For the years ended December 31, 1986, 1985 and 1984)

Touche Ross & Co.
Chartered Accountants
(For the years ended December 31, 1986 and 1985)

Montreal, Canada
February 24, 1987

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1986	1985
Current Assets		
Accounts receivable	494,597	486,922
Material and supplies	377,132	406,184
Other	252,915	234,849
	1,124,644	1,127,955
Insurance Fund	8,905	9,176
Investments	75,270	380,011
Properties	6,248,505	6,193,468
Other Assets and Deferred Charges	385,290	428,171
	7,842,614	8,138,781

LIABILITIES		1986		1985
Current Liabilities				
Bank indebtedness		106,894		152,719
Accounts payable and accrued charges		899,189		954,235
Current portion of long-term debt		305,812		223,885
Other		186,273		155,732
		1,498,168		1,486,571
Provision for Insurance		8,905		9,176
Other Liabilities and Deferred Credits		274,097		271,891
Long-Term Debt		3,052,486		2,948,347
Minority Interest in Subsidiary Companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock	2,278,867		2,606,425	
Retained earnings	725,746	3,004,613	812,026	3,418,451
		7,842,614		8,138,781

See accompanying notes to consolidated financial statements.

On behalf of the Board:

BRIAN O'N. GALLERY
Director

RONALD E. LAWLESS
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985	1984
CN Rail			
Revenues	3,652,655	3,753,190	3,787,251
Expenses*	3,663,826	3,647,658	3,568,384
Income (loss)	(11,171)	105,532	218,867
Grand Trunk Corporation			
Revenues	531,399	551,782	524,035
Expenses	545,556	538,200	512,347
Income (loss)	(14,157)	13,582	11,688
Enterprises group			
CN Communications			
Revenues	303,384	303,930	287,786
Expenses	267,145	260,882	255,398
Income	36,239	43,048	32,388
CN Hotels			
Revenues	146,911	129,846	102,186
Expenses	147,570	133,289	107,489
Loss	(659)	(3,443)	(5,303)
CN Exploration			
Revenues	33,869	56,730	31,873
Expenses	29,368	26,123	15,973
Income	4,501	30,607	15,900
CN Real Estate			
Revenues	35,157	29,582	30,544
Expenses	16,330	14,885	16,481
Income	18,827	14,697	14,063
Other			
Income (loss)	1,822	(489)	1,208
Total Enterprises group	60,730	84,420	58,256
Total CN Rail, Grand Trunk Corporation, Enterprises	35,402	203,534	288,811
Imposed public duty: TerraTransport Loss	(41,291)	(39,908)	(34,621)
Total continuing operations	(5,889)	163,626	254,190
Discontinued operations*			
CN Route			
Loss	(70,961)	(42,590)	(31,938)
Dockyard			
Loss	(9,430)	(2,933)	(1,796)
CN Marine Inc.			
Income			21,888
Total discontinued operations	(80,391)	(45,523)	(11,846)
Income (loss) before income taxes and extraordinary item	(86,280)	118,103	242,344
Income taxes		57,823	117,123
Income (loss) before extraordinary item	(86,280)	60,280	125,221
Reduction in income taxes on application of prior years' losses		57,359	116,730
Net income (loss)	(86,280)	117,639	241,951

*See Note 2.

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985	1984
Balance, beginning of year	812,026	717,915	524,354
Net income (loss)	(86,280)	117,639	241,951
	725,746	835,554	766,305
Dividend		23,528	48,390
Balance, end of year	725,746	812,026	717,915

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985	1984
Cash provided from (used for)			
Operating activities			
Net income (loss)	(86,280)	117,639	241,951
Non-cash charges to income			
Depreciation and amortization	311,807	282,817	261,444
Loss (income) of equity investees less dividends	1,055	308	(16,207)
Loss on disposal of investment		737	
Loss on disposal of CN Route	45,320		
Changes in working capital items*	(21,194)	(73,273)	11,017
Other	9,928	(72)	38,740
	260,636	328,156	536,945
Investing activities			
Additions to properties	(484,072)	(744,475)	(713,149)
Net proceeds from disposal of properties	48,094	39,670	31,874
Investments	(5,202)	(23,010)	(19,569)
Proceeds from sale of CN Marine Inc. and related assets	327,558		
Redemption of capital stock	(327,558)		
Proceeds from sale of investment		1,571	
Proceeds from sale of CN Route	23,000		
Working capital of previously consolidated entities	(7,633)		(15,855)
	(425,813)	(726,244)	(716,699)
Dividend		(23,528)	(48,390)
Cash used before financing activities	(165,177)	(421,616)	(228,144)
Cash (bank indebtedness) beginning of year	(152,719)	(91,687)	58,944
	(317,896)	(513,303)	(169,200)
Financing activities			
Issuance of long-term debt	435,492	597,060	132,140
Reduction of long-term debt	(224,490)	(236,476)	(72,827)
Issuance of capital stock			18,200
	211,002	360,584	77,513
Bank indebtedness end of year	(106,894)	(152,719)	(91,687)

*Excluding cash, bank indebtedness, and current portion of long-term debt.

See accompanying notes to consolidated financial statements.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation. A division designated in the Consolidated Statement of Income as an "Imposed public duty", as is TerraTransport, is one whose operations are continued by the Company in accordance with directions from the Government of Canada despite the fact that such continued operations are contrary to the economic interests of the Company.

(a) Principles of Consolidation

With the exception of Coastal Transport Limited, the consolidated financial statements include the accounts of all subsidiaries and the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than 60 percent of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements. Coastal Transport Limited and the net assets of the Company's dockyard operation in Newfoundland, which formerly formed part of the consolidation, have been included in investments in anticipation of their forthcoming divestiture.

Investments in entities in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable railway and telecommunications assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation. Other depreciable assets retired or disposed of are accounted for in accordance with the unit plan whereby gains or losses are taken into income as they occur.

The Company follows the successful efforts method of accounting for its oil and gas operations whereby the acquisition costs of oil and gas properties, the costs of successful exploratory wells and the costs of drilling and equipping development wells are capitalized.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.89%
Rails	1.87%
Other track material	2.23%-2.83%
Ballast	2.76%
Road locomotives	5.23%
Freight cars	1.73%-3.18%
Commercial communication systems	6.40%

Hotel properties are depreciated at annual rates of 1% to 10%.

Acquisition costs of oil and gas properties are amortized on a straight-line basis over the term of the lease until such time as they are determined to be productive or judged to be impaired. Acquisition costs of productive properties and costs of successful exploratory drilling and of drilling and equipping development wells are charged against income on the unit-of-production method based upon proven reserves of oil and gas. Exploratory dry hole and acquisition costs judged to be impaired are charged against income in the current period. Other exploratory expenditures are charged against income as incurred.

(f) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(g) Pensions

Current service costs are charged to operations as they accrue. Past service costs are charged to operations in annual amounts covering principal and interest over varying periods.

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

(h) Foreign Exchange

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and long-term debt are translated at the rates in effect at the balance sheet date, whereas other assets and liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year except for depreciation which is translated at exchange rates prevailing when the related properties were acquired. The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenses are translated at rates prevailing at the time of the transactions except for revenues designated as a hedge against repayment of foreign denominated long-term debt which are translated at the rate in effect at the inception of the debt.

Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency losses on long-term debt. The Company has designated future U.S. dollar revenue streams as a hedge against the repayment of long-term debt denominated in U.S. dollars, and has thus deferred reflecting the related unrealized foreign currency translation losses in net income until

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

the earlier of the debt repayment or the expiry of the hedge. Such deferred amounts are included in the Consolidated Balance Sheet as part of Other Assets and Deferred Charges.

(i) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases, satisfying the criteria for capital leases but which were entered into prior to 1982, have been recorded as operating leases.

Note 2: Special charge and Discontinued Operations

(a) Special Charge

CN Rail expenses include a special charge of $60.2 million (1985—$40.4 million) relating to a provision for rationalization costs in connection with an ongoing program to reduce the size of the CN Rail work force.

(b) Discontinued Operations

During 1986 the Company disposed of its former division CN Route and its investment in CN Marine Inc. (see Note 6a)) and entered into negotiations for the disposition of its dockyard operations in Newfoundland. Details of the charges (income) incurred on these operations are as follows:

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
CN Route			
Operating loss	25,641	42,590	31,938
Loss arising from disposal	45,320		
	70,961	42,590	31,938
Dockyard			
Operating loss	4,530	2,933	1,796
Provision for loss arising from disposal	4,900		
	9,430	2,933	1,796
CN Marine Inc.—Income			(21,888)
Total discontinued operations	80,391	45,523	11,846

Note 3: Investments

	Percentage of Voting Interest	December 31	
		1986	1985
		(in thousands of dollars)	
Entities accounted for by equity method			
CNCP Niagara-Detroit Partnership	50%	17,834	23,741
The Toronto Terminals Railway Company	50%	10,682	10,682
Dockyard (see Note 1a))		26,417	
Other		11,253	16,528
		66,186	50,951
Other companies and investments, at cost less provisions for impairment where applicable			
CN Marine Inc. (see Note 6a))			324,136
Other		9,084	4,924
Total		75,270	380,011

Note 4: Properties

	December 31					
	1986			1985		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
	(in thousands of dollars)					
CN Rail	7,978,729	2,869,139	5,109,590	7,755,679	2,766,643	4,989,036
Grand Trunk Corporation	557,864	153,150	404,714	561,570	153,718	407,852
Enterprises group						
CN Communications	742,175	312,045	430,130	708,538	288,916	419,622
CN Hotels	236,247	75,551	160,696	217,059	72,351	144,708
CN Exploration	85,728	25,261	60,467	74,947	12,211	62,736
CN Real Estate	63,279	13,861	49,418	72,750	18,221	54,529
Other				17	4	13
TerraTransport	89,919	56,429	33,490	95,484	52,430	43,054
Discontinued operations						
CN Route				95,284	55,257	40,027
Dockyard				34,555	2,664	31,891
	9,753,941	3,505,436	6,248,505	9,615,883	3,422,415	6,193,468
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	1,060,097	569,633	490,464	1,037,108	556,142	480,966

At December 31, 1986 the gross value of assets under capital leases included above was $119.4 million (1985—$108.4 million) and related accumulated amortization thereon amounted to $9.3 million (1985—$5.5 million).

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 5: Long-Term Debt

	Maturity	Currency in which payable	December 31 1986	 1985
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 8⅜%, 10 Year Bonds	Nov. 15, 1986	United States		83,232
Canadian National 8⅞%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	45,947	46,007
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	93,596	95,475
Canadian National 14⅜%, 10 Year Notes	Dec. 1, 1991	United States	117,817	117,817
Canadian National 11⅛%, 8 Year Notes	June 11, 1993	Canadian	100,000	100,000
Canadian National 9⅞%, 8 Year Notes	Mar. 18, 1994	Canadian	100,000	
Canadian National 12½%, 10 Year Notes	Apr. 15, 1995	Canadian	100,000	100,000
Canadian National 6½%, 10 Year Japanese Yen Notes (c)	Mar. 26, 1996	Canadian	70,000	
Canadian National 9⅜%, 10 Year Notes	Oct. 1, 1996	Canadian	100,000	
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	106,826	115,729
Canadian National 5⅜%, 15 Year Swiss Franc Bonds (d)	Aug. 22, 2000	Canadian	98,617	98,617
Canadian National 8⅞%, 15 Year Notes	May 21, 2001	Canadian	150,000	
Canadian National 8⅜%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	84,748	90,045
Canadian National 9.70%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 13%, 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	100,000	100,000
Canadian National 12¼%, 20 Year Sinking Fund Debentures	May 1, 2005	Canadian	125,000	125,000
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	183,053
Canadian National 14¾%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	247,984
Canadian National 12%, 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			2,483,120	2,162,491
Government of Canada Loan and Advances (e)				
Government of Canada loan		Canadian	195,169	251,565
Canadian Government Railways advances for working capital		Canadian	13,918	14,004
Total Government of Canada Loan and Advances			209,087	265,569
Other				
Amounts owing under equipment purchase agreements (f)		United States	162,736	187,613
Swiss borrowings (g)		Swiss Francs	64,684	64,684
Syndicated loan (h)		Canadian	42,610	42,610
Capital lease obligations (i)		Various	108,895	99,405
Promissory note 9⅝% (j)		Canadian	778	1,116
Income debenture (k)		Canadian	8,065	8,065
Adjustment to current exchange rate (see Note 1(h))			285,794	356,277
Total Other			673,562	759,770
			3,365,769	3,187,830
Less: current portion of long-term debt			305,812	223,885
miscellaneous			7,471	15,598
			313,283	239,483
Long-Term Debt			3,052,486	2,948,347

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) The Company borrowed $70.0 million at an all-in cost of 10.25% by means of a Euro-yen public note issue and a currency swap.

(d) The Company borrowed $98.6 million at an all-inclusive cost of 11.17% by means of a public bond issue in Switzerland and a currency swap.

(e) $195.2 million of the Government of Canada loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998. The weighted average interest rate on the $195.2 million loan and the advances outstanding at December 31, 1986 and 1985, was approximately 8.2% per annum.

(f) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¾%. As at December 31, 1986, the principal amounts are payable as U.S. $144.4 million (December 31, 1985—U.S. $167.6 million).

(g) A private placement of 100 million Swiss Francs bearing interest at 5⅛%, due on March 16, 1988, will be repaid on March 16, 1987.

(h) The Company borrowed $42.6 million at an all-inclusive cost of 11.535% by means of a yen syndicated loan and currency swap.

(i) Interest rates for these leases range from approximately 8⅞% to 15⅞% with expiry dates occurring during the years 1987 through 2004. The imputed interest on these leases amounts to $116.2 million (1985—$113.4 million).

(j) Repayable by semi-annual instalments of $218,503, including principal and interest, to August 1, 1988.

(k) Payment of non-cumulative annual interest at 16.55% and repayment of principal during the term and at maturity of the debenture in 2008 are subject to certain conditions.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(l) Principal repayments, including sinking fund repayments, repurchase arrangements and capital lease repayments, on debt outstanding at December 31, 1986, are as follows:

	Year ending December 31
	(in thousands of dollars)
1987	305,812
1988	75,244
1989	76,913
1990	79,437
1991	242,330
1992-1996	1,128,031
1997-2001	808,928
2002-2006	446,553
2007-2011	103,537
2012-2013	47,627

Note 6: Shareholder's Equity

(a) Capital stock

The capital stock of Canadian National Railway Company is as follows:

	Number of Shares	(in thousands of dollars)
Commons Shares of No Par Value Authorized, Issued and Outstanding		
December 31, 1985	6,523,902	2,606,425
Less: shares cancelled in December 1986 in consideration of transfer of all the common shares of CN Marine Inc. and certain assets held by the Company to the Government of Canada pursuant to the enactment on June 27, 1986 of the Marine Atlantic Inc. Acquisition Authorization Act which Act also changed the name CN Marine Inc. to Marine Atlantic Inc.	655,116	327,558
December 31, 1986	5,868,786	2,278,867

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct.

Note 7: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1986, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 5), are as follows:

Non-Cancellable Leases

	Pre-1982 Capital Leases	Operating Leases
	Year ending December 31	
	(in thousands of dollars)	
1987	45,003	78,264
1988	41,850	73,039
1989	33,786	64,956
1990	14,099	40,678
1991	6,073	35,867
1992-1996	10,265	135,667
1997-2001	3,385	26,309
thereafter	853	5,182
Total minimum lease payments	155,314	459,962
Less amount representing imputed interest	31,368	
Present value of net minimum lease payments under capital leases	123,946	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements which have not been capitalized were:

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
Total expenses	178,034	187,949	197,041
Expenses under pre-1982 capital leases included in total expenses	46,825	50,863	49,380

(iii) Increases in income, assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
Net increase in income	11,609	10,776	3,036
Increase in Assets			
Properties			
Leased properties under capital leases	194,092	238,429	266,384
Less accumulated amortization	128,565	156,672	165,731
	65,527	81,757	100,653
Other assets and deferred charges			
Unamortized deferred exchange loss	3,869	17,689	23,323
	69,396	99,446	123,976
Increase in Current Liabilities			
Present value of obligations under capital leases	33,935	33,387	33,954
Increase in Non-Current Liabilities			
Present value of obligations under capital leases	101,622	127,180	154,832
Adjustment to current exchange rate (see Note 1(h))	22,324	30,699	31,097
	123,946	157,879	185,929
Less current portion	33,935	33,387	33,954
	90,011	124,492	151,975

(b) Other

The Company has commitments at December 31, 1986, for capital expenditures of $29.3 million for railway ties and $50.4 million for rolling stock.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 8: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	39,641	37,151	48,762
(b) Interim payments to partially offset revenue shortfalls associated with the cost of carrying grain at uneconomic statutory rates			8,660
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	18,735	20,460	20,727
(d) Sundry	2,502	6,074	2,433
Other assistance	163	167	168
	61,041	63,852	80,750

Note 9: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions. Annual pension costs were:

Year ended December 31		
1986	1985	1984
(in thousands of dollars)		
194,425	139,956	167,156

The effect of the most recent actuarial valuations reduced 1986 pension costs by $0.8 million (1985—$58.6 million, 1984—$46.4 million).

Total past service costs (surplus) remaining to be charged to operations based on the latest actuarial valuation at the time adjusted for subsequent changes, were:

	December 31		
	1986	1985	1984
	(in thousands of dollars)		
Canadian plans	1,530,194	1,528,639	1,480,297
U.S. plans	(11,155)	13,281	13,347
	1,519,039	1,541,920	1,493,644

The past service costs relating to the Canadian plans at December 31, 1986 will be charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1987	126,204
1988	124,169
1989	123,982
1990	124,422
1991	130,060
1992	135,970
1993	118,168
1994	120,102
1995	126,244
1996	126,980
1997	125,610
1998	123,825
1999	126,436
2000	136,757
2001	154,847
2002	163,364
2003	172,349
2004	181,828
2005	191,828
2006	202,379

In 1986 the new recommendations on Employers' Accounting for Pensions from the Financial Accounting Standards Board were adopted for the U.S. plans. This resulted in a surplus of approximately $11.2 million which is amortized at an annual rate of $0.8 million including principal and interest to the year 2000 inclusive.

For the year 1986 and 1985 funding exceeded the charge to operations by $16.8 million and $88.5 million respectively, whereas in 1984 charges to operations exceeded funding by $36.6 million. The cumulative excess of charges to operations over funding requirements amounts to $12.9 million (1985—$29.7 million) and is included in Other Liabilities and Deferred Credits.

Note 10: System Interest Expense

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
Interest			
Total interest on long-term debt	380,977	333,574	281,097
Amortization of foreign exchange on long-term debt*			65,427
Interest on short-term borrowings	6,889	5,381	15,907
Interest income	(5,567)	(2,713)	(13,320)
	382,299	336,242	349,111

* Pursuant to the hedging of foreign currency long-term debt (Note 1(h)), the reduction of the deferred foreign exchange loss, which in 1986 amounted to $30.9 million (1985—$12.8 million), has been shown as a reduction of CN Rail revenues.

Note 11: Income Taxes

(a) The Company has timing differences of approximately $500 million which are available to reduce taxable income of future years. Of that amount, about $268 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

(b) Investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of Expiry	(in millions of dollars)
1987	32.0
1988	4.2
1990	25.7
1991	33.6
1992	29.7
1993	17.2

The Company is eligible for a refund of 20% of the current year's investment tax credits in respect of qualified expenditures and has recognized the resulting benefit as a reduction of such expenditures.

(c) The Company's provision for income taxes is made up as follows:

	Year ended December 31		
	1986	1985	1984
	(in thousands of dollars)		
Provision for (recovery of) income taxes based on combined basic Canadian federal and provincial tax rate of 49.8% (1985—48.9%, 1984—48.0%)	(42,967)	57,752	116,325
Increase (decrease) in taxes resulting from			
Non-allowable scientific research expenditures, net of proceeds from sale of related tax credits			5,469
Non-taxable portion of capital gain on disposals of discontinued operations	(21,631)		
Non-allowable foreign exchange loss on conditional sale agreements	1,535	437	
Refundable investment tax credits			(4,224)
Profit on sale of land	(2,528)	(2,874)	(4,076)
Unapplied losses	62,256		
Other	3,335	2,508	3,629
Actual provision for income taxes resulting in an effective tax rate of nil (1985—49.0%, 1984—48.3%)		57,823	117,123

Note 12: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1986, such revenues approximated $587 million (1985—$628 million, 1984—$662 million).

(c) Revenues by Division

	December 31		
	1986	1985	1984
	(in thousands of dollars)		
CN Rail	3,652,655	3,753,190	3,787,251
Grand Trunk Corporation	531,399	551,782	524,035
Enterprises group:			
CN Communications	303,384	303,930	287,786
CN Hotels	146,911	129,846	102,186
CN Exploration	33,869	56,730	31,873
CN Real Estate	35,157	29,582	30,544
Other	20,989	11,224	13,355
TerraTransport	25,002	25,919	33,365
Discontinued operations:			
CN Route	123,643	144,681	163,427
Dockyard	8,786	10,906	13,702
	4,881,795	5,017,790	4,987,524

(d) Identifiable Assets by Division

	December 31		
	1986	1985	1984
	(in thousands of dollars)		
CN Rail	6,301,242	6,496,422	5,887,685
Grand Trunk Corporation	630,428	633,296	605,774
Enterprises group			
CN Communications	506,242	498,873	502,858
CN Hotels	196,443	179,954	163,682
CN Exploration	68,583	73,401	42,522
CN Real Estate	79,253	81,982	69,140
Other	8,119	4,898	5,417
TerraTransport	52,304	56,906	60,326
Discontinued operations			
CN Route		76,493	92,513
Dockyard		36,556	36,694
	7,842,614	8,138,781	7,466,611

CANADIAN NATIONAL RAILWAY SYSTEM—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

(e) Capital Expenditures and Depreciation by Division

	Year ended December 31					
	Capital Expenditures*			Depreciation		
	1986	1985	1984	1986	1985	1984
	(in thousands of dollars)					
CN Rail	356,746	594,303	597,270	212,305	196,297	184,416
Grand Trunk Corporation	21,990	20,903	18,231	18,773	13,593	12,772
Enterprises group						
CN Communications	58,152	64,658	54,061	47,492	46,192	42,323
CN Hotels	22,734	20,562	14,728	6,728	6,219	5,725
CN Exploration	10,859	33,283	16,987	13,093	6,994	2,992
CN Real Estate	13,720	5,687	231	815	1,026	709
Other		13	4	3	4	5
TerraTransport	5	3,037	2,912	5,964	5,443	5,237
Discontinued operations						
CN Route		925	8,223	5,174	5,490	5,741
Dockyard	(134)	1,104	502	1,004	1,061	1,030
	484,072	744,475	713,149	311,351	282,319	260,950

*Represents additions to property, plant and equipment.

Note 13: Other Matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1986 aggregated $203.0 million (1985—$320.0 million, 1984—$351.8 million).

(b) Following enactment of the Western Grain Transportation Act, which became effective on January 1, 1984, the Government of Canada, in order to minimize the cost to grain shippers, pays a portion of the cost of shipping grain. Amounts received from the Government of Canada under the Western Grain Transportation Act amounted to $378.0 million in 1986 (1985—$278.9 million, 1984—$331.9 million), a reflection of the volume of grain handled.

(c) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $557.9 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1986, amounted to $431.4 million of which $34.5 million was received in 1986 (1985—$43.7 million).

(d) As part of a program commenced in 1981 for the testing and evaluation of railway operations in Newfoundland, the Government of Canada reimbursed CN for certain costs. Total billings under this program amounted to $5.3 million in 1986 (1985—$7.6 million).

Note 14: Reclassification of Comparative Figures

During 1986, changes were made to improve the classification of certain items and for comparative purposes the 1985 and 1984 figures have been reclassified.

SUMMARY PAGE

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect monies due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured because of the imposition of the Cuban Assets Control Regulations by the U.S. government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $1.1 million as of December 31, 1986. Authority to dissolve the corporation was given in the *Crown Corporations Dissolution Authorization Act*, which received Royal Assent on October 29, 1985. The corporation will not be dissolved until the Bank of America provides assurances that payment would be made to Her Majesty in right of Canada.

CORPORATION DATA

HEAD OFFICE	Tower C Place de Ville Ottawa, Ontario K1A 0N5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1927; created by CNR in 1927 under the *Dominion Companies Act* and continued under the *Canada Business Corporations Act*, November 21, 1978.
CHIEF EXECUTIVE OFFICER	N. Van Duyvendyk
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	1.1	1.1	1.0	0.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3
Equity of Canada	0.8	0.7	0.6	0.6
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1986 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at December 31, 1986 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 9, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986	1985
	$	$
Cash	1,465	1,452
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	1,074,430	976,889
	1,170,895	1,073,341

LIABILITIES	1986	1985
	$	$
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,049	338,049
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without nominal or par value	976	976
Retained earnings	831,870	734,316
	832,846	735,292
	1,170,895	1,073,341

Approved by the Board of Directors:

NICK VAN DUYVENDYK
Chairman

LARRY MARKS
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Interest income	97,584	98,351
Filing fee and bank charges	30	40
Net income for the year	97,554	98,311
Retained earnings at beginning of the year	734,316	636,005
Retained earnings at end of the year	831,870	734,316

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and activities

The Corporation is continued under the Canada Business Corporations Act and is a parent Crown corporation named in Schedule C Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

On October 29, 1985, Parliament passed the Crown Corporations Dissolution Authorization Act which authorized the Minister of Finance to dissolve the Corporation.

An assignment has been prepared in which the Corporation transfers to Her Majesty in Right of Canada all its rights and interests in, to or arising out of the letter of credit referred to in Note 2 below. However, this document has not yet been executed since the consent from BankAmerica International to this assignment and their acknowledgement that payment under the letter of credit will be made to Her Majesty in Right of Canada, have not yet been received.

Accordingly, the Corporation remains to be dissolved and as such the blocked funds are still recorded as an asset of the Corporation.

The dissolution process will be completed when the consent and acknowledgement are received from BankAmerica International.

2. Blocked funds

The final installment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1986, accrued interest amounted to $604,030 (1985—$506,489).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed by the United States. A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Since 1984, the BankAmerica International has withheld 15% of interest earned on the funds blocked at the Bank by the Cuban Asset Regulations as a tax on non-resident earnings. To date $46,518 has been withheld including interest of $8,069. In management's opinion, the tax exempt status of the Corporation is preserved in the United States by the Tax Convention of 1984. Therefore, amounts withheld and the interest forgone thereupon have been included in income and assets and accordingly no liability recorded.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 1, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

SUMMARY PAGE

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To secure optimum benefits to Canada from commercially utilizable technology accruing to the Crown from expenditure of federal funds.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and monies received thereby are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventors Act*.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0R3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1947; by letters patent under the *Companies Act*; continued under the *Canada Business Corporation Act* in 1979.
CHIEF EXECUTIVE OFFICER (ACTING)	W. Dallas Gordon
CHAIRMAN	Jacques A. Léger
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	0.8	1.1	1.3	1.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	negl.	0.4	0.7	0.9
Cash from Canada in the period				
— budgetary	0.5	0.4	0.4	0.4
— non-budgetary	nil	nil	nil	nil

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1987 and the statements of operations and surplus (deficit) and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

D. L. Meyers, C.A.
Deputy Auditor General
for the Auditor General

Ottawa, Canada
June 5, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987 $	1986 $
Current		
Cash	322,832	121,844
Term deposits		200,000
Accounts receivable	512,102	523,933
Accrued interest	1,212	3,530
Prepaid expenses	13,623	10,924
	849,769	860,231
Investment in Canada bonds (market value: 1986—$241,250)		247,500
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1
Experimental equipment on loan to a licensee (Note 2 and 4)	1	1
	849,771	1,107,733

LIABILITIES	1987 $	1986 $
Current		
Accounts payable and accrued liabilities	529,183	405,329
Royalties received in advance	124,226	102,675
	653,409	508,004
Provision for employee termination benefits	211,954	193,774
	865,363	701,778
EQUITY (DEFICIENCY) OF CANADA		
Capital stock		
Authorized—10,000 shares of no par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus (deficit)	(311,791)	109,756
	(15,592)	405,955
	849,771	1,107,733

Approved by the Board:

J. A. LÉGER
Director

W. F. GRAYDON
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Royalties	1,640,384	1,567,442
Interest on investments	36,103	66,220
Service charges under agency agreements	53,976	32,823
Interest on overdue accounts	3,564	27,010
Miscellaneous	7,642	5,466
	1,741,669	1,698,961
Expenses		
Salaries and employee benefits	1,221,757	1,205,956
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	576,030	479,417
Accommodation, equipment and other rentals	210,995	206,809
Amounts paid or owed to third parties in respect of royalty revenue	198,809	111,103
Awards to inventors	107,169	104,606
Provision for doubtful accounts	89,301	2,771
Office supplies, printing, furnishings and equipment	63,284	58,527
Professional and special services	57,865	37,275
Communications	41,134	36,016
Legal fees	38,403	59,517
Travel and removal	34,654	34,291
Miscellaneous	1,815	1,488
	2,641,216	2,337,776
Cost of operations	899,547	638,815
Parliamentary appropriation	478,000	350,000
Excess of cost of operations over parliamentary appropriation for the year	(421,547)	(288,815)
Surplus at beginning of the year	109,756	398,571
Surplus (deficit) at end of the year	(311,791)	109,756

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Cash used in operating activities		
Cost of operations	899,547	638,815
Items not requiring cash		
Provision for employee termination benefits	(18,180)	(20,147)
Loss on disposal of Canada bonds	(3,750)	
	877,617	618,668
Cash used in (provided by) non-cash working capital components		
Accounts receivable	(11,831)	175,469
Other current assets	381	(4,147)
Accounts payable and accrued liabilities	(123,854)	(3,864)
Royalties received in advance	(21,551)	(49,113)
	(156,855)	118,345
Payment of employee termination benefits		2,375
Cash used in operating activities	720,762	739,388
Cash provided by financing activities		
Parliamentary appropriation	478,000	350,000
Cash provided by investing activities		
Proceeds from sale of Canada bonds	243,750	
Increase (decrease) during the year	988	(389,388)
Cash and term deposits at beginning of year	321,844	711,232
Cash and term deposits at end of year	322,832	321,844

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred (Notes 3 and 5).

Experimental equipment on loan to a licensee

Experimental equipment on loan to a licensee is recorded at a nominal value of $1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $3,399,799 (1986—$2,884,259).

4. Experimental equipment on loan to a licensee

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to $123,500 (1986—$123,500).

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

5. **Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection**

	1987	1986
	$	$
Fees and related expenses	793,838	661,420
Less: recoveries	217,808	182,003
	576,030	479,417

6. Lease commitments

Under a lease agreement dated September 30, 1983 the Corporation pays an annual rent of $169,425 for accommodation. The period covered by this agreement is November 1, 1983 to October 31, 1988.

SUMMARY PAGE

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

By its enabling legislation, the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining basis without appropriations.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road P.O. Box 6088 St. John's, Newfoundland A1C 5X8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas E. Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1970; by the *Saltfish Act* (R.S.C. 1970, 1st supplement, C.37).
CHIEF EXECUTIVE OFFICER	W.R. Moyse
CHAIRMAN	James G. Barnes
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	24.4	16.6	14.5	18.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	24.0	17.4	12.3	14.1
Equity of Canada	(4.2)	(5.4)	(3.3)	0.4
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	6.6	5.1	(1.8)	5.7

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1987 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Saltfish Act and the by-laws of the Corporation, except for the activities involving frozen fish products described in Note 1 to the financial statements. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 29, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Current			Current		
Cash	542,565	630,486	Working capital loans from Canada (Note 7)	23,500,000	16,750,000
Accounts receivable	8,202,256	8,043,817	Accounts payable and accrued liabilities	4,275,725	4,364,408
Inventories (Note 3)	12,898,236	5,684,365			
Advances to frozen fish producers (Note 4)	451,575	118,304	Current portion of capital asset loans from Canada	150,000	150,000
	22,094,632	14,476,972		27,925,725	21,264,408
Long-term (Note 5)			Long-term		
Long-term receivable	972,600	1,080,973			
Fixed (Note 6)			Capital asset loans from Canada, net of current portion (Note 7)	350,000	500,000
Land, buildings and equipment	3,382,286	2,929,824	Accrued employee termination benefits	307,081	257,024
Less: accumulated depreciation	2,084,361	1,893,218		657,081	757,024
	1,297,925	1,036,606			
			DEFICIT OF CANADA		
			Deficit	(4,217,649)	(5,426,881)
	24,365,157	16,594,551		24,365,157	16,594,551

Approved by the Board:

J. BARNES
Director

W. R. MOYSE
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Saltfish products		
Sales	39,338,151	28,944,764
Less: freight and insurance	1,897,554	2,043,916
	37,440,597	26,900,848
Cost of goods sold		
Production costs	30,057,154	23,649,233
Transportation, storage and packaging	1,744,357	1,473,439
Other buying costs	1,067,821	910,895
	32,869,332	26,033,567
Gross profit on saltfish products	4,571,265	867,281
Frozen fish (Note 1)		
Sales	36,411,944	18,639,624
Cost of goods sold	36,411,944	18,639,624
Gross profit on frozen fish		
Gross profit before expenses	4,571,265	867,281
Expenses		
Interest—Long-term	63,500	84,878
—Current (Net of recoveries of $663,031; 1986—$663,336) (Note 1)	1,083,285	732,656
Net interest expense	1,146,785	817,534
Loss (gain) on foreign exchange	201,430	(207,750)
Selling (Net of recoveries of $1,083,234; 1986—$646,567) (Note 1)	658,609	714,351
Administrative (Net of recoveries of $152,627; 1986—$97,082) (Note 1)	735,209	656,955
	2,742,033	1,981,090
Net profit (loss) on operations	1,829,232	(1,113,809)
Additional contributions to primary producers of cured codfish	620,000	
Unusual item		
Bad debt allowance		1,000,000
Net profit (loss) for the year	1,209,232	(2,113,809)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	(5,426,881)	(3,313,072)
Net loss for the year	1,209,232	(2,113,809)
Balance at end of the year	(4,217,649)	(5,426,881)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Funds were provided by (used for)		
Financing activities		
Increase in working capital loans from Canada	6,750,000	5,250,000
Repayment of capital asset loans from Canada	(150,000)	(185,000)
	6,600,000	5,065,000
Operating activities		
Net profit (loss) for the year	1,209,232	(2,113,809)
Adjustments for non-cash items		
Depreciation	196,954	147,812
(Gain) loss on sale of fixed assets	(3,234)	4,264
Employee termination benefits	50,057	25,078
	1,453,009	(1,936,655)
(Increase) in trade balances	(472,020)	(132,728)
(Increase) in inventories	(7,213,871)	(2,276,316)
	(6,232,882)	(4,345,699)
Investing activities		
Purchase of fixed assets	(455,039)	(78,492)
Net funds provided (used)	(87,921)	640,809
Cash (bank overdraft) at beginning of the year	630,486	(10,323)
Cash at end of the year	542,565	630,486

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority, objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is a Crown corporation of Canada without share capital, named in Schedule C, Part I to the Financial Administration Act, is an agent of Her Majesty, and is required to conduct its operations in a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans and is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured codfish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation, primarily to foreign countries.

Traded fish and frozen fish products

The Corporation is involved in the role of marketing frozen fish products (traded fish) on behalf of independent producing companies for a commission. These transactions are recorded as sales and cost of goods sold in the statement of operations.

The Corporation also markets frozen fish products under contractual arrangements with a number of companies. Under these agreements, the Corporation may make advances based on the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. For providing this service the Corporation recovers its direct costs, certain overhead expenses and charges interest on advances.

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

In certain instances, in order to secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. These sales and related cost of goods sold are recorded as offsetting amounts in the statement of operations. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer.

The total frozen fish sales that the Corporation was involved in marketing are as follows:

	1987	1986
	$	$
Traded frozen fish products	1,870,859	1,879,214
Frozen fish products	34,541,085	16,760,410
	36,411,944	18,639,624

In addition, the Corporation was involved in the marketing of $9,730 (1986—$1,318,805) of frozen fish products where title did not pass. These sales and related cost of goods sold were not recorded in the statement of operations.

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the results of operations.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Contributions with respect to current services are expensed in the current period.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

Additional contributions to primary producers of cured codfish

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to primary producers of cured codfish are determined by the Board based on the results of operations for the year. Contributions are charged to operations in the year in which they are approved for distribution.

3. Inventories

Inventories are made up of the following categories:

	1987	1986
	$	$
Saltfish, at lower of cost and net realizable value	1,723,546	3,407,328
Packages and supplies, at cost	468,235	390,516
Salt, at cost	247,739	228,870
	2,439,520	4,026,714
Frozen fish, at lower of cost and net realizable value	10,458,716	1,657,651
	12,898,236	5,684,365

4. Advances to frozen fish producers

Advances are secured by mortgages on plant and equipment and floating charges on other assets.

5. Long-term receivable

This receivable (net of a bad debt allowance of $1,000,000) has been outstanding since April 1984. During 1986 the Corporation secured a first mortgage on property owned by this account for the appraised value of the property, which was approximately $1,000,000. The Corporation has commenced legal proceedings to foreclose on this mortgage. Management is of the opinion that no further write-down is required at this time.

6. Fixed assets

	1987			1986
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	117,274		117,274	117,274
Buildings	1,027,213	422,651	604,562	604,031
Equipment	1,981,864	1,494,132	487,732	227,913
Furniture and fixtures	255,935	167,578	88,357	87,388
	3,382,286	2,084,361	1,297,925	1,036,606

7. Loans from Canada

Working capital loans are interest bearing (based upon current rates as set by the Bank of Canada) and are repayable within one year.

Total loans outstanding from Canada and banks shall not exceed $50 million.

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal annual instalments. Outstanding capital asset loans are as follows:

Due date	Interest rate	1987	1986
	%	$	$
March 27, 1989	10⅛	20,000	30,000
September 28, 1989	10	240,000	320,000
September 30, 1990	12⅜	240,000	300,000
		500,000	650,000
Less: current portion		150,000	150,000
		350,000	500,000

Repayment requirements over the next five fiscal years are $150,000 in 1988 and 1989; $140,000 in 1990 and $60,000 in 1991.

8. Related party transactions

The Corporation sold approximately $5.6 million of saltfish products to the Canadian International Development Agency. These transactions were in the normal course of business and at regular commercial rates.

9. Remuneration to foreign sales agents

During the year $115,021 (1986—$166,652) was paid to five foreign sales agents with whom the Corporation has commission agents' agreements. For reasons of commercial confidentiality the Corporation does not publish the names of its foreign sales agents.

10. Comparative figures

Certain comparative figures have been restated to conform to the current year's presentation.

SUMMARY PAGE

THE CANADIAN WHEAT BOARD

MANDATE

The Board's mandate is to market wheat, oats and barley grown in western Canada in the best interests of western Canada's grain producers. It administers the *Prairie Grain Advance Payments Act*.

BACKGROUND

The Board was established in 1935 by Act of Parliament and is now responsible for all exports of wheat, oats, and barley grown in a designated area which includes the prairie provinces and small parts of British Columbia. It is also responsible for sales of these grains for human consumption in Canada. The Board may sell domestic feed grains, but in general these sales are handled by producers themselves or by the private trade. The Board does not own or operate grain handling facilities. Co-operative and private companies handle Board grain as agents. The Board issues a government-guaranteed initial payment when the producer delivers grain. Receipts are pooled, and a final payment net of marketing costs is made after the full year's returns, by grain and grade, have been calculated. Deficits are rare but, if they occur they are, by statute, a charge upon the Consolidated Revenue Fund of Canada. The Board negotiates directly with customers, or through Accredited Exporters. Most sales are cash, but the Board does offer credit at commercial rates for up to three years if the credit is guaranteed by the Federal Government.

CORPORATION DATA

HEAD OFFICE	423 Main Street P.O. Box 816 Winnipeg, Manitoba R3C 2P5
STATUS	An agent of Her Majesty; exempted from the provisions of divisions I to IV of Part XII of the *Financial Administration Act*.
APPROPRIATE MINISTER	The Honourable Charles J. Mayer, P.C., M.P. Minister of State for Grains and Oilseeds.
YEAR AND MEANS OF INCORPORATION	1935; by *The Canadian Wheat Board Act* (R.S.C. 1970, C-12).
CHIEF EXECUTIVE OFFICER	W. Esmond Jarvis
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY (**$** million) The financial year ends July 31.

	1985-86	1984-85	1983-84	1982-83
At the end of the period				
Total Assets	5,234	5,210	5,030	4,297
Obligations to the private sector	5,060	4,694	4,259	3,816
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
—budgetary	58	131	121	119
—non-budgetary	nil	nil	nil	nil

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1986, and the statements of operations for the 1985-86 pool accounts for amber durum wheat, designated oats, barley and designated barley for the period August 1, 1985 to completion of operations on October 31, 1986, the statements of operations for the 1985-86 pool accounts for wheat and oats for the period August 1, 1985 to completion of operations on November 30, 1986, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1986, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1986, and the statement of special account transactions for the year ended July 31, 1986. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1986 and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

Deloitte, Haskins & Sells
Chartered Accountants

Winnipeg, Canada
March 13, 1987

BALANCE SHEET AS AT JULY 31, 1986
(with prior year figures for comparison)

EXHIBIT I

ASSETS	1986	1985
	$	$
Stocks of grain		
Wheat	983,030,499	1,162,910,405
Durum	69,281,906	80,190,344
Oats	10,643,612	3,556,023
Designated Oats	216,145	109,682
Barley	159,086,431	98,237,385
Designated Barley	13,809,239	10,117,349
	1,236,067,832	1,355,121,188
Bills of exchange plus accrued interest (Note 2)	3,552,049,345	3,691,148,705
Accounts receivable (Note 3)		
Amounts due on completed sales	102,178,934	20,182,068
Sundry	43,108,832	49,498,523
Prairie Grain Advance Payments Act	16,101,510	5,438,408
Due from the Government of Canada re deficit on Pool Account Operations		
1985-86 Pool Account		
Wheat	22,994,777	
Oats	6,919,810	
Barley	171,370,689	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	1,941,914	2,052,051
Covered hopper cars, at cost less depreciation (Note 4)	69,904,057	73,137,536
Office furniture, equipment and automobiles, at cost less depreciation	1,084,679	1,048,458
Deferred and prepaid expenses	10,682,075	12,430,376
	5,234,404,454	5,210,057,313

LIABILITIES	1986	1985
	$	$
Liability to Banks (Note 5)	3,884,278,500	3,908,353,974
Debentures payable (Note 6)	69,015,000	67,480,000
Liability to agents for grain purchased from producers (Note 7)	962,178,232	570,996,143
Liability to agents for deferred cash tickets (Note 8)	144,884,269	146,494,799
Accrued expenses and accounts payable (Note 9)	114,614,257	118,394,334
Outstanding adjustment and final payment cheques to producers		
Wheat	355,645	595,517
Durum	55,415	37,847
Oats	2,186	5,639
Designated Oats	391	1,426
Barley	73,752	26,462
Designated Barley	15,955	21,831
Special Account—Net balance of undistributed payment accounts (Note 10)	4,174,428	5,171,556
Provision for final payment expenses (Note 11)	7,439,828	7,197,503
Surpluses resulting from operations		
Pool Account		
Wheat		298,637,686
Durum	25,466,720	41,422,294
Oats		675,422
Designated Oats	635,944	813,196
Barley		19,066,956
Designated Barley	21,213,932	24,664,728
	5,234,404,454	5,210,057,313

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—WHEAT
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON NOVEMBER 30, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT II

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	18,931,918	2,762,203,255	16,192,572	2,722,955,091
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	153,256	22,701,518	93,765	15,823,780
Purchased from prior year Pool Account—Wheat	2,643,047	485,321,721	482,460	84,511,290
	21,728,221	3,270,226,494	16,768,797	2,823,290,161
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,356,661		1,171,699	
Export	12,522,048		9,316,116	
Weight losses in transit and in drying	96,067		5,672	
	13,974,776	2,436,669,118	10,493,487	2,119,100,423
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	470,329		258,172	
Export	5,421,659		3,374,091	
Sale to the subsequent Pool Account—Wheat	1,861,457		2,643,047	
	7,753,445	983,030,499	6,275,310	1,162,910,405
	21,728,221	3,419,699,617	16,768,797	3,282,010,828
Surplus on Wheat transactions		149,473,123		458,720,667
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		80,147,712		88,292,322
Storage on Wheat stored in terminal elevators		27,039,928		28,079,232
		107,187,640		116,371,554
Interest, bank charges and net interest on other Board accounts		(2,674,500)		12,300,778
Demurrage		6,530,228		(2,416,042)
Additional freight—Wheat shipped from country stations to terminal position		8,087,425		5,606,478
—Freight rate changes		(126,518)		(2,608,292)
Handling and stop-off on Wheat warehoused at interior terminals		508,282		1,055,877
Drying charges		23,113,388		767,681
Interest and depreciation on Wheat Board hopper cars		10,681,214		10,170,355
Wheat Board administrative and general expenses		19,160,741		18,834,592
		172,467,900		160,082,981
(Deficit) Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1985, to November 30, 1986 (1984-85 September 30, 1985)		(22,994,777)		298,637,686

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—AMBER DURUM WHEAT
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT III

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,685,977	256,984,980	1,786,421	319,040,593
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	7,299	990,521	8,270	1,434,938
Purchased from prior year Pool Account—Durum	119,646	22,440,181		
	1,812,922	280,415,682	1,794,691	320,475,531
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	131,955		98,269	
Export	1,158,296		1,276,828	
Weight losses in transit and in drying	20,075		3,247	
	1,310,326	250,864,551	1,378,344	297,296,259
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	26,635		25,348	
Export	286,396		271,353	
Sale to the subsequent Pool Account—Durum	189,565		119,646	
	502,596	69,281,906	416,347	80,190,345
	1,812,922	320,146,457	1,794,691	377,486,604
Surplus on Amber Durum Wheat transactions		39,730,775		57,011,073
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		6,528,593		7,863,782
Storage on Durum stored in terminal elevators		2,763,732		4,096,695
		9,292,325		11,960,477
Interest and bank charges		(1,439,525)		2,045,742
Demurrage		888,837		(1,748,659)
Additional freight —Durum shipped from country stations to terminal position		201,681		239,158
—Freight rate changes		(1,024)		(115,901)
Handling and stop-off on Durum warehoused at interior terminals		916,763		
Drying charges		1,819,147		8,037
Interest and depreciation on Wheat Board hopper cars		951,213		1,122,027
Wheat Board administrative and general expenses		1,634,638		2,077,897
		14,264,055		15,588,778
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1985, to October 31, 1986 (1984-85 September 30, 1985)		25,466,720		41,422,295

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—OATS
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON NOVEMBER 30, 1986
(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT IV

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	198,411	19,614,453	54,639	5,416,401
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	234	23,774		
Purchased from prior year Pool Account—Oats	4,310	440,331	16,369	1,785,902
	202,955	20,078,558	71,008	7,202,303
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	59,640	5,044,472	38,487	4,921,612
Weight losses in transit and in drying				
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for period subsequent to July 31	114,325	8,443,804	28,211	3,115,692
Sale to subsequent Pool Account—Oats	28,990	2,199,808	4,310	440,331
	202,955	15,688,084	71,008	8,477,635
(Deficit) Surplus on Oats transactions		(4,390,474)		1,275,332
Operating costs				
Carrying charges				
Carrying charges on Oats stored in country elevators		1,056,922		285,692
Storage on Oats stored in terminal elevators		538,960		194,177
		1,595,882		479,869
Interest and bank charges		236,658		3,410
Demurrage		37,344		
Additional freight —Oats shipped from country stations to terminal position		147,068		98,106
—Freight rate changes		17,206		(84,660)
Drying charges		171,454		
Interest and depreciation on Wheat Board hopper cars		111,942		34,318
Wheat Board administrative and general expenses		211,782		68,867
		2,529,336		599,910
(Deficit) Surplus on operations of the Board on the Pool Account—Oats, for the period from August 1, 1985, to November 30, 1986 (1984-85 November 15, 1985)		(6,919,810)		675,422

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—DESIGNATED OATS
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT V

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	36,714	4,644,373	44,219	6,061,679
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	34,968	5,052,964	43,504	6,749,003
Designated Oats stocks—Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	1,746	216,145	715	109,682
	36,714	5,269,109	44,219	6,858,685
Surplus on Designated Oats transactions		624,736		797,006
Operating costs				
Interest		(67,518)		(95,397)
Interest and depreciation on Canadian Wheat Board hopper cars		20,714		27,773
Wheat Board administrative and general expenses		35,596		51,434
		(11,208)		(16,190)
Surplus on operations of the Board on the Pool Account—Designated Oats, for the period from August 1, 1985, to October 31, 1986 (1984-85 September 30, 1985)		635,944		813,196

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—BARLEY
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1986
(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT VI

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	4,947,005	539,124,215	3,068,472	382,262,408
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	18,862	2,411,708	17,053	2,105,090
Purchased from prior year Pool Account—Barley	480,853	53,604,187		
	5,446,720	595,140,110	3,085,525	384,367,498
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,156,990	303,417,269	2,235,067	318,598,608
Weight losses in transit and in drying	21,463		2,545	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	2,268,267	159,086,431	367,060	44,633,198
Sales to subsequent Pool Account—Barley			480,853	53,604,187
	5,446,720	462,503,700	3,085,525	416,835,993
(Deficit) Surplus on Barley transactions		(132,636,410)		32,468,495
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		10,622,501		4,724,253
Storage on Barley stored in terminal elevators		3,957,268		3,356,581
		14,579,769		8,080,834
Interest and bank charges		5,593,975		(1,306,516)
Demurrage		975,328		(449,348)
Additional freight—Barley shipped from country stations to terminal position		2,165,184		1,897,338
—Freight rate changes		19,309		(893,639)
Handling and stop-off on Barley warehoused at interior terminals		1,703,300		(52,098)
Drying charges		6,109,994		628,571
Interest and depreciation on Wheat Board hopper cars		2,791,055		1,927,267
Wheat Board administrative and general expenses		4,796,365		3,569,130
		38,734,279		13,401,539
(Deficit) Surplus on operations of the Board on the Pool Account—Barley, for the period from August 1, 1985, to October 31, 1986 (1984-85 September 30, 1985)		(171,370,689)		19,066,956

STATEMENT OF OPERATIONS

1985-86 POOL ACCOUNT—DESIGNATED BARLEY
FOR THE PERIOD AUGUST 1, 1985, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1986
(with prior year figures for the 1984-85 Pool Account for comparison)

EXHIBIT VII

	1985-86		1984-85	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	645,255	101,758,993	712,195	111,703,201
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	574,947	108,116,420	661,381	124,998,887
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	70,308	13,809,239	50,814	10,117,349
	645,255	121,925,659	712,195	135,116,236
Surplus on Designated Barley transactions		20,166,666		23,413,035
Operating costs				
Interest		(2,036,919)		(2,527,411)
Interest and depreciation on Canadian Wheat Board hopper cars		364,047		447,320
Wheat Board administrative and general expenses		625,606		828,398
		(1,047,266)		(1,251,693)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1985, to October 31, 1986 (1984-85 September 30, 1985)		21,213,932		24,664,728

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1986

(with prior year figures for comparison)

EXHIBIT VIII

	1985-86	1984-85
	$	$
Administrative and General Expenses		
Salaries—Board members, officers and staff	15,339,013	15,131,273
Unemployment insurance, pension, group insurance, medical and other employee benefits	2,022,676	1,964,496
Manitoba Health and Education Tax	225,074	235,956
Advisory Committee—Travelling expenses and per diem allowances	77,769	79,197
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,590,643	1,424,092
Telephones—Exchange service and long distance calls	347,095	354,578
Telegrams, cables and telex expense	145,468	141,293
Postage	636,982	583,765
Printing, stationery and supplies	595,479	642,392
Annual report, mini report and "Grain Matters", etc.	139,041	156,284
District meetings	13,564	19,452
Office expense	566,028	505,709
Travelling and transfer of staff	893,265	847,801
Travelling expenses—Inspectors	162,716	184,653
Legal fees and court costs	47,586	31,629
Audit fees	91,000	91,000
Computing equipment—Rental and sundries	3,481,523	2,383,997
Repair and upkeep of office machines and equipment	47,889	49,545
Grain market publications and services	88,272	80,635
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	997,623	882,131
Bonds and insurance	40,408	29,993
Winnipeg Commodity Exchange dues	10,370	12,820
Depreciation on building, furniture, equipment and automobiles	339,715	274,440
	27,899,199	26,107,131

		1985-86	1984-85
		$	$
Allocations to Operations			
1. Marketing of Producers' Grain			
1985-86 Pool Account—Wheat	10,430,547		
1985-86 Pool Account—Durum	925,901		
1985-86 Pool Account—Oats	108,963		
1985-86 Pool Account—Designated Oats	20,162		
1985-86 Pool Account—Barley	2,716,785		
1985-86 Pool Account—Designated Barley	354,360		
1984-85 Pool Account—Wheat	8,888,637		
1984-85 Pool Account—Durum	980,625		
1984-85 Pool Account—Oats	35,307		
1984-85 Pool Account—Designated Oats	24,273		
1984-85 Pool Account—Barley	1,684,385		
1984-85 Pool Account—Designated Barley	390,947		
		26,560,892	24,658,035
2. Distributing Final Payments to Producers			
(a) Wheat and Durum			
1984-85 Pool Account—Wheat	163,784		
1984-85 Pool Account—Durum	27,298		
1983-84 Pool Account—Wheat	25,397		
1983-84 Pool Account—Durum	3,749		
1982-83 Pool Account—Wheat	4,425		
1982-83 Pool Account—Durum	604		
1981-82 Pool Account—Wheat	2,435		
1981-82 Pool Account—Durum	329		
1980-81 Pool Account—Wheat	2,874		
1980-81 Pool Account—Durum	394		
1979-80 Pool Account—Wheat	2,210		
1979-80 Pool Account—Durum	302		
		233,801	308,135
(b) Coarse Grains			
1984-85 Pool Account—Oats	10,553		
1984-85 Pool Account—Designated Oats	1,799		
1984-85 Pool Account—Barley	55,965		
1984-85 Pool Account—Designated Barley	8,434		
1983-84 Pool Account—Oats	2,233		
1983-84 Pool Account—Designated Oats	384		
1983-84 Pool Account—Barley	12,170		
1983-84 Pool Account—Designated Barley	2,025		
1982-83 Pool Account—Oats	1,025		
1982-83 Pool Account—Designated Oats	183		
1982-83 Pool Account—Designated Barley	3,071		
1981-82 Pool Account—Designated Oats	664		
1981-82 Pool Account—Barley	1,437		
1981-82 Pool Account—Designated Barley	252		
1980-81 Pool Account—Oats	783		
1980-81 Pool Account—Barley	1,698		
1980-81 Pool Account—Designated Barley	297		
1979-80 Pool Account—Barley	1,304		
1979-80 Pool Account—Designated Barley	229		
		104,506	140,961
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payments Act		1,000,000	1,000,000
		27,899,199	26,107,131

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1986

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,056	2,449
1960-61 Crop Year	63,912,550	63,904,499	8,051
1961-62 Crop Year	16,656,713	16,651,472	5,241
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,676	6,742
1964-65 Crop Year	32,961,844	32,955,723	6,121
1965-66 Crop Year	40,600,386	40,596,508	3,878
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,574	2,959
1968-69 Crop Year	151,852,319	151,772,155	80,164
1969-70 Crop Year	272,777,516	272,476,405	301,111
1970-71 Crop Year	91,105,890	91,076,240	29,650
1971-72 Crop Year	68,142,360	68,108,551	33,809
1972-73 Crop Year	20,754,104	20,743,229	10,875
1973-74 Crop Year	35,259,387	35,219,656	39,731
1974-75 Crop Year	46,635,399	46,604,087	31,312
1975-76 Crop Year	20,236,528	20,208,199	28,329
1976-77 Crop Year	130,592,220	130,475,756	116,464
1977-78 Crop Year	119,090,916	118,918,678	172,238
1978-79 Crop Year	151,316,450	151,195,641	120,809
1979-80 Crop Year	99,146,581	99,073,930	72,651
1980-81 Crop Year	61,640,150	61,600,876	39,274
1981-82 Crop Year	333,688,190	333,194,187	494,003
1982-83 Crop Year	309,022,755	308,039,815	982,940
1983-84 Crop Year	286,736,519	285,598,650	1,137,869
1984-85 Crop Year	201,289,320	199,198,047	2,091,273
1985-86 Crop Year	340,670,596	317,090,565	23,580,031
	3,177,491,065	3,148,078,680	

Balance to be refunded by Producers as at July 31, 1986		29,412,385
Add: bank interest to July 31, 1986, payable by the Government of Canada	117,015,857	
Less: amount paid to July 31, 1986	116,798,341	217,516
		29,629,901
Deduct: balance of funds received to cover advance payments in default		
Government of Canada	1,114,724	
Line Elevator Companies	70,537	
Interest received on default payments	12,343,130	13,528,391
Owing to the Canadian Wheat Board as at July 31, 1986		16,101,510

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS FOR THE YEAR ENDED JULY 31, 1986

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1985		5,171,556
Transfer to Special Account authorized by Order-in-Council P.C. 1986-1872 from the following		
1978 Wheat Payment Account	701,856	
1978 Durum Payment Account	92,360	
1978 Oats Payment Account	(17,069)	
1978 Barley Payment Account	218,721	
1978 Designated Barley Payment Account	95,065	1,090,933
		6,262,489

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1985	Authorized Crop Year 1985-86	Unexpended as at July 31, 1986	Expended Crop Year 1985-86	
		$	$	$	$	
P.C. 1986-1874	Market Development	359,167	650,000	461,972	547,195	
P.C. 1986-1873	General Promotion and Overseas Advertising	36,009	150,000	133,086	52,923	
P.C. 1986-1058	Prairie Grain Advance Payment Act—Administration		3,000,000	2,000,000	1,000,000	
P.C. 1985-2262	Remote Sensing Crop Monitoring Project	33,000		33,000		
P.C. 1985-1946	General Promotion and Overseas Advertising—50th Anniversary	140,000			140,000	
P.C. 1985-1945	Customer Mission Program—50th Anniversary	292,880		220,678	72,202	
P.C. 1984-2690	Customer Mission Program	275,635		266,137	9,498	
P.C. 1983-2007	Canadian International Grains Institute—Capital Expenditures	69,539		45,048	24,491	
P.C. 1983-2003	Joint Policy Coordinating Committee of Canada and United States Wheat Producers	88,133		88,133		
P.C. 1981-3436	Scholarship and Assistantship Program	30,142	249,858	44,118	235,882	
		1,324,505	4,049,858	3,292,172		2,082,191
						4,180,298

Less: payments to producers against old payment accounts	5,870
Balance of Special Account as at July 31, 1986	4,174,428

As at July 31, 1986, there were unexpended authorizations totalling $3,292,172 leaving an unexpended balance of $882,256 in the Account.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1986, together with other statements (Exhibits II to X) showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1985-86 Pool Accounts for Amber Durum Wheat, Designated Oats, Barley and Designated Barley were completed on October 31, 1986, and for Wheat and Oats on November 30, 1986. Details of the final operating results of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of Wheat, 64.84183 bushels of Oats or 45.92963 bushels of Barley.

Pool Account — Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $160.00 per tonne for No. 1 Canada Western Red Spring.

Supplies of Wheat

Supplies of wheat in the 1985-86 Pool were 21,728,221 tonnes, comprised of 18,931,918 tonnes delivered by producers, 153,256 tonnes acquired from other than producers and 2,643,047 tonnes purchased from the previous pool.

Grade Pattern

Deliveries of grain to the 1985-86 Pool Account were of substantially lower quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 9.659 million tonnes or 51.02 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 5.524 million tonnes amounted to 29.18 per cent of total receipts. Deliveries of Utility grades including Canada Feed amounted to 2.026 million tonnes or 10.70 per cent of total producer deliveries. Approximately 19.32 per cent of producer deliveries graded tough while 3.92 per cent graded damp.

Final Statement of Operations — Wheat — Table A

Marketing operations on the Pool Account for Wheat resulted in a deficit of $22,994,777 which is recoverable from the Government of Canada with funds provided by Parliament. The total payment realized by producers is therefore equal to the initial payments as shown in Table B.

STATEMENT OF OPERATIONS ON THE 1985-86 POOL ACCOUNT — WHEAT
FOR THE PERIOD AUGUST 1, 1985, TO NOVEMBER 30, 1986
(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE A

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	18,931,918 tonnes		16,192,572 tonnes	
	$	$	$	$
Sales value	2,911,676,378	153.797	3,181,675,758	196.490
Initial payments to producers	2,762,203,255	145.902	2,722,955,091	168.161
Gross Surplus	149,473,123	7.895	458,720,667	28.329
Deduct Operating Costs				
Carrying charges				
Country elevators	80,147,712	4.233	88,292,322	5.453
Terminal storage	27,039,928	1.428	28,079,232	1.734
Total Carrying Charges	107,187,640	5.661	116,371,554	7.187
Bank interest and net interest on other Board accounts	(2,674,500)	(.141)	12,300,778	.760
Demurrage	6,530,228	.345	(2,416,042)	(.149)
Additional freight—To terminals	8,087,425	.427	5,606,478	.346
—Freight rate changes	(126,518)	(.006)	(2,608,292)	(.161)
Handling and stop-off	508,282	.027	1,055,877	.065
Drying	23,113,388	1.221	767,681	.047
Interest and depreciation on Wheat Board hopper cars	10,681,214	.564	10,170,355	.628
Wheat Board administrative expenses	19,160,741	1.012	18,834,592	1.163
Total Operating Costs	172,467,900	9.110	160,082,981	9.886
Surplus (Deficit) on Operations	(22,994,777)	(1.215)	298,637,686	18.443
Add: interest earned after September 30			7,590,715	.469
Deduct: cost of issuing final payment			144,422	.009
Surplus for Distribution to Producers			306,083,979	18.903

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE B

Grade	Initial payments (dollars per tonne)
Red Spring Wheat Grades	
No. 1 Canada Western Red Spring	160.00
No. 2 Canada Western Red Spring	154.21
No. 3 Canada Western Red Spring	146.21
No. 1 Canada Utility	142.21
No. 2 Canada Utility	128.21
Canada Feed	121.00
No. 1 Canada Western Red Winter	145.21
No. 2 Canada Western Red Winter	143.21
No. 1 Canada Western Soft White Spring	132.00
No. 2 Canada Western Soft White Spring	129.00

Operating Costs

Operating costs incurred applicable to the pool were $172,467,900 or $9.110 per tonne. Details of the principal costs and comment thereon follow:

Carrying Charges — $107,187,640

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to $107,187,640 or $5.661 per tonne.

Bank Interest and Net Interest on Other Board Accounts — ($2,674,500)

This consists mainly of bank interest and interest paid to or received from other Board accounts. Interest earned, exceeded interest paid by $2,674,500 or $.141 per tonne.

Additional Freight — To Terminals — $8,087,425 — Freight Rate Change — ($126,518)

During the crop year the Board paid $8,087,425 of additional freight arising out of the movement of grain in adverse direction.

With the abolition of the Crows Nest Pass Freight rate on December 31, 1983, freight rates are reviewed annually under the Western Grain Transportation Act. On August 1, 1986, freight rates declined by approximately $.02 per tonne and the Board collected the resulting freight saved on the country stocks held by its agents on August 1, 1986, amounting to $126,518 in the Wheat Account.

Drying Charges — $23,113,388

Drying charges for 1985-86 totalled $23,113,388, a very significant increase from the previous year, reflecting the substantial quantities of tough and damp grain delivered to the pool under review.

Interest and Depreciation on Wheat Board Hopper Cars — $10,681,214

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1985-86 Wheat Account totalled $10,681,214 compared to $10,170,355 for the previous pool.

Pool Account — Amber Durum Wheat

Initial Payments

During the crop year the Board was authorized to purchase Amber Durum Wheat from producers at a fixed initial price of $160.00 per tonne for No. 1 Canada Western Amber Durum Wheat.

Supplies of Amber Durum Wheat

Supplies of Amber Durum Wheat in the 1985-86 Pool were 1,812,922 tonnes, comprised of 1,685,977 tonnes delivered by producers, 7,299 tonnes acquired from other than producers and 119,646 tonnes purchased from the previous pool.

Grade Pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 1.414 million tonnes or 83.85 per cent of total producer deliveries. Approximately 19.09 per cent of producer deliveries graded tough while 2.29 per cent graded damp.

Final Statement of Operations and Surplus for Distribution to Producers — Amber Durum Wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $25,466,720. Operating expenses totalled $14,264,055 for the year or $8.460 per tonne. The principal cost was carrying charges amounting to $9,292,325 or $5.511 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1986, the net surplus for distribution to producers was $26,008,379. This represents an overall average of $15.426 per tonne on producer deliveries of 1,685,977 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $181.302 per tonne, compared to $204.853 per tonne for the previous pool.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1985-86 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1985, TO OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE C

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,685,977 tonnes		1,786,421 tonnes	
	$	$	$	$
Sales value	296,715,755	175.990	376,051,666	210.506
Initial payments to producers	256,984,980	152.425	319,040,593	178.592
Gross Surplus	39,730,775	23.565	57,011,073	31.914
Deduct Operating Costs				
Carrying charges				
Country elevators	6,528,593	3.872	7,863,782	4.402
Terminal storage	2,763,732	1.639	4,096,695	2.293
Total carrying charges	9,292,325	5.511	11,960,477	6.695
Interest	(1,439,525)	(.854)	2,045,742	1.145
Demurrage	888,837	.527	(1,748,659)	(.979)
Additional freight—To terminals	201,681	.120	239,158	.134
—Freight rate changes	(1,024)	(.001)	(115,901)	(.065)
Handling and stop-off	916,763	.544		
Drying	1,819,147	1.079	8,037	.005
Interest and depreciation on Wheat Board hopper cars	951,213	.564	1,122,027	.628
Wheat Board administrative expenses	1,634,638	.970	2,077,897	1.163
Total Operating Costs	14,264,055	8.460	15,588,778	8.726
Surplus on Operations	25,466,720	15.105	41,422,295	23.188
Add: interest earned after October 31 (1984-85 September 30)	576,261	.342	1,052,864	.589
Deduct: cost of issuing final payment	34,602	.021	26,164	.015
Surplus for Distribution to Producers	26,008,379	15.426	42,448,995	23.762

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADE OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	160.00	21.302	181.302
No. 2 Canada Western Amber Durum	157.21	19.092	176.302
No. 3 Canada Western Amber Durum	155.21	16.092	171.302
No. 4 Canada Western Amber Durum	139.21	.216	139.426
No. 5 Canada Western Amber Durum	121.00		121.000

Pool Account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described herein consist mainly of marketing results related to feeding grades of oats.

Initial Payments

During the crop year the Board was authorized to purchase oats from producers at a fixed initial price of $100.00 per tonne for No. 1 Feed Oats.

Grade Pattern

Deliveries of Nos. 1 and 2 Canada Western Oats comprised .16 per cent of producer deliveries with feeding grades constituting the remaining 99.84 per cent of total receipts. Board receipts of tough and damp oats made up 11.20 per cent of deliveries.

Final Statement of Operations—Oats—Table E

Table E shows the operating results of the Pool Account for the 1985-86 crop year. Marketing operations resulted in a deficit of $6,919,810 which is recoverable from the Government of Canada with funds provided by Parliament. The total payment realized by producers is therefore equal to the initial payments as shown in Table F. Operating expenses totalled $2,529,336 or $12.748 per tonne. The principal cost was carrying charges amounting to $1,595,882 or $8.043 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS ON THE 1985-86 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1985, TO NOVEMBER 30, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE E

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	198,411 tonnes		54,639 tonnes	
	$	$	$	$
Sales value	15,223,979	76.729	6,691,733	122.472
Initial payments to producers	19,614,453	98.857	5,416,401	99.131
Gross Surplus (Deficit)	(4,390,474)	(22.128)	1,275,332	23.341
Deduct Operating Costs				
Carrying charges				
Country elevators	1,056,922	5.327	285,692	5.229
Terminal storage	538,960	2.716	194,177	3.554
Total Carrying Charges	1,595,882	8.043	479,869	8.783
Interest	236,658	1.193	3,410	.062
Demurrage	37,344	.188		
Additional freight—To terminals	147,068	.741	98,106	1.796
—Freight rate changes	17,206	.087	(84,660)	(1.550)
Drying Charges	171,454	.864		
Interest and depreciation on Wheat Board hopper cars	111,942	.564	34,318	.628
Wheat Board administrative expenses	211,782	1.068	68,867	1.260
Total Operating Costs	2,529,336	12.748	599,910	10.979
Surplus (Deficit) on Operations	(6,919,810)	(34.876)	675,422	12.362
Add: interest earned after November 15			17,168	.314
Deduct: cost of issuing final payment			4,218	.077
Surplus for Distribution to Producers			688,372	12.599

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments (dollars per tonne)
No. 1 Canada Western	106.00
No. 2 Canada Western	104.00
Extra No. 1 Feed	102.00
No. 1 Feed	100.00
No. 2 Feed	95.92

Pool Account—Designated Oats

Beginning with the crop year commencing on August 1, 1981, oats that have been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, have been set up in a separate account. This account has been labeled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

During the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of $130.00 and $128.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and $124.00 per tonne for No. 1 Feed Oats.

Supplies and Grade Pattern

Supplies of oats in the designated pool were 36,714 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 21,064 tonnes or 57.37 per cent of total deliveries. Feeding grades totalled 15,650 tonnes or 42.63 per cent of total receipts.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final Statement of Operations and Surplus for Distribution to Producers—Designated Oats—Table G

Table G shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $635,944. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature, does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $56,310 or $1.534 per tonne. These expenses were more than offset by interest earnings of $67,518 or $1.839 per tonne on the accumulating surplus in the pool. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1986, the net surplus for distribution to producers was $649,496 or $17.691 per tonne on producer deliveries of 36,714 tonnes. Table H shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1985-86 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1985, TO OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE G

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	36,714 tonnes		44,219 tonnes	
	$	$	$	$
Sales value	5,269,109	143.518	6,858,685	155.108
Initial payments to producers	4,644,373	126.502	6,061,679	137.084
Gross Surplus	624,736	17.016	797,006	18.024
Deduct Operating Costs				
Interest and bank charges	(67,518)	(1.839)	(95,397)	(2.157)
Interest and depreciation on Wheat Board hopper cars	20,714	.564	27,773	.628
Wheat Board administrative expenses	35,596	.970	51,434	1.163
Total Operating Costs	(11,208)	(.305)	(16,190)	(.366)
Surplus on Operations	635,944	17.321	813,196	18.390
Add: interest earned after October 31 (1984-85 September 30)	14,390	.392	20,670	.468
Deduct: cost of issuing final payment	838	.022	664	.015
Surplus for Distribution to Producers	649,496	17.691	833,202	18.843

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	130.00	20.249	150.249
No. 2 Canada Western	128.00	20.249	148.249
Extra No. 1 Feed	126.00	15.749	141.749
No. 1 Feed	124.00	13.749	137.749

Pool Account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at a fixed initial price of $110.00 per tonne for No. 1 Feed Barley.

Supplies and Grade Pattern

Supplies in the regular Feed Barley pool were 5,446,720 tonnes comprised of 4,947,005 tonnes delivered by producers, 18,862 tonnes acquired from other than producers and 480,853 tonnes purchased from the previous pool. Deliveries of Nos. 1 and 2 Feed Barley comprised 93.23 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up 4.40 per cent of deliveries.

Final Statement of Operations—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a deficit of $171,370,689 which is recoverable from the Government of Canada with funds provided by Parliament. The total payment realized by producers is therefore equal to the initial payments as shown in Table J. Operating expenses totalled $38,734,279 for the year or $7.830 per tonne. The principal cost was carrying charges amounting to $14,579,769 or $2.947 per tonne.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS ON THE 1985-86 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1985, TO OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE I

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	4,947,005 tonnes		3,068,472 tonnes	
	$	$	$	$
Sales value	406,487,805	82.169	414,730,903	135.159
Initial payments to producers	539,124,215	108.980	382,262,408	124.578
Gross Surplus (Deficit)	(132,636,410)	(26.811)	32,468,495	10.581
Deduct Operating Costs				
Carrying charges				
Country elevators	10,622,501	2.147	4,724,253	1.540
Terminal storage	3,957,268	.800	3,356,581	1.094
Total Carrying Charges	14,579,769	2.947	8,080,834	2.634
Interest	5,593,975	1.131	(1,306,516)	(.426)
Demurrage	975,328	.197	(449,348)	(.147)
Additional freight—To terminals	2,165,184	.438	1,897,338	.618
—Freight rate changes	19,309	.004	(893,639)	(.291)
Handling and stop-off	1,703,300	.344	(52,098)	(.017)
Drying	6,109,994	1.235	628,571	.205
Interest and depreciation on Wheat Board hopper cars	2,791,055	.564	1,927,267	.628
Wheat Board administrative expenses	4,796,365	.970	3,569,130	1.163
Total Operating Costs	38,734,279	7.830	13,401,539	4.367
Surplus (Deficit) on Operations	(171,370,689)	(34.641)	19,066,956	6.214
Add: interest earned after September 30			484,640	.158
Deduct: cost of issuing final payment			53,892	.018
Surplus for Distribution to Producers			19,497,704	6.354

PAYMENT RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE J

Grade	Initial payments (dollars per tonne)
Barley Grades	
No. 1 Canada Western Six-Row	112.93
No. 2 Canada Western Six-Row	111.93
No. 2 Canada Western Two-Row	111.93
No. 1 Feed	110.00
No. 2 Feed	107.43

Pool Account — Designated Barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use of malting, pot or pearling, has been set up in a separate pool account. This account has been labelled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $155.00 per tonne for No. 2 Canada Western Six-Row and $165.00 per tonne for No. 2 Canada Western Two-Row.

Supplies and Grade Pattern

Supplies of barley in the designated pool were 645,255 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use of malting, pot or pearling. Of these receipts 342,421 tonnes or 53.07 per cent were row grades and 302,834 tonnes or 46.93 per cent were feeding grades. Receipts of tough and damp grades totalled 46,921 tonnes or 7.27 per cent of total.

Final Statement of Operations and Surplus for Distribution to Producers—Designated Barley—Table K

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Table K shows the operating results of this pool account for the crop year. Marketing operations resulted in a surplus of $21,213,932. As to operating costs, it should be noted that the Designated Barley Pool by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $989,653 or $1.534 per tonne. These expenses were more than offset by interest earnings of $2,036,919 or $3.157 per tonne on the accumulating surplus in the pool. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to Ocotber 31, 1986, the net surplus for distribution to producers was $21,683,836 or $33.605 per tonne on producer deliveries of 645,255 tonnes. This is compared to $25,284,020 or $35.501 per tonne for the previous year.

Table L shows the total payment received by producers for the principal grades of Designated Barley. The final return to producers for deliveries of No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row was $183.395 and $203.395 respectively, compared to $188.937 and $199.401 for these two grades respectively in the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1985-86 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1985, TO OCTOBER 31, 1986

(with prior year figures for the 1984-85 Pool Account for comparison)

TABLE K

	1985-86 Pool Account		1984-85 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	645,255 tonnes		712,195 tonnes	
	$	$	$	$
Sales value	121,925,659	188.957	135,116,236	189.718
Initial payments to producers	101,758,993	157.703	111,703,201	156.844
Gross Surplus	20,166,666	31.254	23,413,035	32.874
Deduct Operating Costs				
Interest	(2,036,919)	(3.157)	(2,527,411)	(3.549)
Interest and depreciation on Wheat Board hopper cars	364,047	.564	447,320	.628
Wheat Board administrative expenses	625,606	.970	828,398	1.163
Total Operating Costs	(1,047,266)	(1.623)	(1,251,693)	(1.758)
Surplus on Operations	21,213,932	32.877	24,664,728	34.632
Add: interest earned after October 31 (1984-85 September 30)	480,029	.744	626,923	.880
Deduct: cost of issuing final payment	10,125	.016	7,631	.011
Surplus for Distribution to Producers	21,683,836	33.605	25,284,020	35.501

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE L

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Designated Barley Grades			
No. 1 Canada Western Six-Row	156.27	28.125	184.395
No. 2 Canada Western Six-Row	155.00	28.395	183.395
No. 1 Canada Western Two-Row	166.27	38.125	204.395
No. 2 Canada Western Two-Row	165.00	38.395	203.395
No. 1 Feed Six-Row	151.77	29.125	180.895
No. 1 Feed Two-Row	161.77	39.125	200.895
No. 2 Feed Six-Row	149.77	27.725	177.495
No. 2 Feed Two-Row	159.77	37.725	197.495

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

NOTES TO FINANCIAL STATEMENTS

The following are an integral part of the financial statements.

1. Accounting policies

(a) Operating results and valuation of stocks of grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31 when marketing operations have been completed before the issuance of the annual report for that year. In determining the financial results for such pools the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign currency translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date, as is also the liability for debentures repayable in United States funds.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results. Adjustments arising from conversion of debenture debt are amortized over the term of the debentures.

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment (to ⅓ residual value)	2 years

(d) Administration and general expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,348,265,483 (1985—$1,499,477,966) represents the Canadian equivalent of $976,791,627 (1985—$1,111,053,626) repayable in United States funds.

The balances receivable arise from sales of grain to Brazil, Egypt, German Democratic Republic, Haiti, Iraq, Israel, Jamaica, Mexico, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Brazil, Haiti, Jamaica, Peru, Poland and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within ten years. As at July 31, total reschedulings amounted to $459,164,319 including $35,913,045 which is the Canadian equivalent of $26,032,957 receivable in United States currency.

As at July 31, 1986, amounts due and unpaid from Poland total $1,927,274,624 which includes the Canadian equivalent of $761,301,738 receivable in U.S. funds. Subsequent to the year end, the Board together with the Government of Canada concluded a bilateral rescheduling agreement with the Government of the Polish People's Republic, rescheduling all amounts matured and unpaid together with interest accrued thereon for the period January 1, 1982, to December 31, 1984, amounting to $1,453,356,541 which includes the Canadian equivalent of $539,059,681 receivable in U.S. funds. In accordance with a multilateral arrangement reached between Poland and official creditors, Poland is presently in the process of negotiating a further rescheduling for amounts matured and unpaid during calendar year 1985 amounting to $181,851,468 which includes the Canadian equivalent of $121,752,728 receivable in U.S. funds. The balance of amounts due and unpaid totalling $292,066,615 which includes the Canadian equivalent of $100,489,329 receivable in U.S. funds represents accrued interest and principal unpaid on the 1981 rescheduled debt, interest accrued and unpaid on the 1982-84 and 1985 debt. While certain repayment terms are specified in the 1982-84 bilateral Rescheduling Agreement with respect to the interest accrued in 1985 and 1986 on this debt, this interest is not included in the principal portion of the rescheduled debt.

During the crop year the Government of Canada and other creditor nations agreed to a further deferral of certain Zambian obligations that had earlier been rescheduled. The bilateral agreement to reschedule payments due and not paid as at December 31, 1985, and due and not paid for the period January 1, 1986, to December 31, 1986, has yet to be negotiated. The accounts of the Board at July 31, 1986, include $10,312,331 which may be subject to this rescheduling.

Subsequent to the year-end the Government of Canada and other creditor nations agreed with Brazil to reschedule over a six-year period certain obligations due and unpaid for the period January 1, 1985, to December 31, 1986. The accounts of the Board at July 31, 1986, include $173,699,989 which will be subject to the rescheduling.

Subsequent to the year-end the Government of Canada and other creditor nations agreed to reschedule over a nine-year period certain obligations owing by Mexico. The accounts of the Board at July 31, 1986, include $6,683,517 which is the Canadian equivalent of $4,842,076 receivable in United States funds which would be subject to such a rescheduling agreement.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest. Because of these Guarantees the Board does not consider itself to be at risk should any of the unpaid amounts prove to be uncollectable; therefore, no provision is made in its accounts with respect to the possibility of debtors defaulting on their obligations.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Accounts receivable

Settlement on amounts due on sales completed as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered hopper cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623. Of these 2,000 cars, 29 cars have been wrecked and dismantled leaving 1,971 still in the fleet having an original cost of $89,242,566 with accumulated depreciation of $19,338,509 to July 31, 1986. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

5. Liability to banks

Details of liability to banks are as follows:

	July 31	
	1986	1985
	$	$
Ordinary operations	367,538,849	224,554,171
Loans to finance credit sales	3,516,739,651	3,683,799,803
	3,884,278,500	3,908,353,974

Of the total liability $1,344,002,480 (1985—$1,498,429,431) represents the Canadian equivalent of $973,703,166 (1985—$1,110,276,698) repayable in United States funds.

The Board's borrowings are guaranteed by the Government of Canada.

6. Debentures payable

The debentures with a face value of U.S. $50,000,000 were issued on December 1, 1982, at a price of $99.50 per $100, and bear interest at 11¼ per cent per annum payable each December 1. No principal repayments are required until maturity on December 1, 1990. Under certain circumstances the Board may redeem the debentures in whole or in part prior to maturity. Depending upon the particular circumstances giving rise to any early redemption, a premium may be payable on the principal amount redeemed.

The debentures are secured by a charge against grain held by the Board.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its Agents at terminal or mill position. Liability to agents amounting to $962,151,232 (1985—$570,996,143) represents the amount payable by the Board to its agents for 6,961,181 (1985—3,600,606) tonnes of wheat, amber durum wheat, oats and barley on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year-end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board deposit with the Board in trust the proceeds of deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1986, together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for Amber Durum Wheat, Designated Oats, Barley and Designated Barley for the period from August 1, 1986, to completion of operations on October 31, 1986, and for Wheat and Oats for the period from August 1, 1986, to completion of operations on November 30, 1986.

10. Special account — Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This represents the balance of the Board's reserve for final payment expenses of pool accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the special account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1986, amounting to $16,809,962 (1985—$16,728,906) have been recovered by the Board. Lease terms are for 20 and 25 years.

SUMMARY PAGE

CANAGREX

MANDATE

To promote, facilitate and, when specifically requested, to engage in the export of agricultural and food products from Canada.

BACKGROUND

Incorporated in 1983, the corporation began operations in 1984. The government plans to dissolve the corporation and transfer its operations to other government departments and agencies. Legislation (S.C. 1987, C. 38) to authorize dissolution of Canagrex was given Royal Assent on October 8, 1987.

CORPORATION DATA

HEAD OFFICE	c/o Crown Corporations Directorate Treasury Board of Canada 8th Floor, East Tower 140 O'Connor Street Ottawa, Ontario. K1A 0R5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	The *Canagrex Act* (S.C. 1980-81-82-83, C.152).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Glenn Flaten
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	0.2	0.3	2.3	0.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.2	0.2	1.8	0.2
Cash from Canada in the period				
— budgetary	nil	nil	5.4	0.7
— non-budgetary	nil	nil	nil	nil

CANAGREX

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of Canagrex as at March 31, 1987 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of Canagrex as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canagrex Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Cash	167,323	286,915	Accounts payable and accrued liabilities		147,120
Accounts receivable	895	14,140	EQUITY OF CANADA		
			Surplus	168,218	153,935
	168,218	301,055		168,218	301,055

Approved by the Board:

GLENN FLATEN

HOWARD MALCOLM

CANAGREX—*Concluded*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Revenue		
Interest income	12,790	148,123
Guarantee fees		3,450
	12,790	151,573
Expenses		
Directors fees and expenses	3,600	7,703
Stationery, supplies and library	128	3,519
Travel and entertainment	30	6,040
Office and equipment rentals		136,624
Lease termination		90,820
Salaries and benefits		85,596
Professional fees		11,295
Telephone, telex and postage		12,997
Miscellaneous		3,412
	3,758	358,006
Income from (cost of) operations	9,032	(206,433)
Adjustment on settlement of termination benefits	(718)	136,132
Refund of Quebec payroll taxes (Note 3)	5,969	
Gain on sale of fixed assets		27,958
	14,283	(42,343)
Surplus, beginning of year	153,935	1,846,278
Repayment of surplus to the Consolidated Revenue Fund		(1,650,000)
Surplus, end of year	168,218	153,935

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating		
Cash provided by (used in) operating activities		
Cost of operations before interest income	(3,758)	(354,556)
Decrease in accounts receivable	13,245	3,081
Decrease in accounts payable	(147,120)	(288,506)
Refund of Quebec payroll taxes	5,969	
Adjustment on settlement of termination benefits	(718)	136,132
	(132,382)	(503,849)
Investing		
Cash provided by investing activities		
Interest on bank deposits	12,790	148,123
Disposal of fixed assets		102,959
	12,790	251,082
Financing		
Cash used in financing activities		
Repayment of surplus to the Consolidated Revenue Fund		(1,650,000)
		(1,650,000)
Decrease in cash for the year	(119,592)	(1,902,767)
Cash, beginning of year	286,915	2,189,682
Cash, end of year	167,323	286,915

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1987

1. The Corporation

The Corporation was established in June 1983 under the CANAGREX Act and commenced operations in January 1984. It is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The purpose of CANAGREX was to assist Canadian producers and processors to increase their exports of food and agricultural products. The Corporation worked with the private and public sectors to promote, facilitate and engage in the export of agricultural products and services and food products and services.

It was announced by the Minister of Finance, on November 8, 1984, that the Canagrex programme was to be discontinued. Since then the Corporation has been engaged in winding-up its affairs. Bill C-42, "An Act to dissolve Canagrex and to amend certain Acts in consequence thereof" is presently before Parliament and has now undergone second reading in the House of Commons. If proclaimed, the Bill will result in the orderly liquidation of the Corporation.

Canagrex no longer has any employees. The president of the Corporation resigned in September 1985. The Board of Directors remains intact to deal with statutory requirements pending the dissolution of the Corporation, which is being administered, without charge, by officials of the Department of Agriculture.

2. Accounting policies

Interest income, which relates to bank deposits, is recorded on the accrual basis.

3. Refund of Quebec payroll taxes

In September 1986, the Quebec Ministry of Revenue determined that the Corporation was not subject to certain Quebec payroll taxes. Accordingly, amounts paid in 1984 and 1985 have been refunded and accounted for as an unusual item in the current year.

4. Comparative figures

Certain 1986 comparative amounts have been reclassified to conform with the presentation adopted in 1987.

SUMMARY PAGE

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To operate, reorganize and rationalize coal production from the Sydney coal field. To broaden the economic base and develop new job opportunities on Cape Breton Island.

BACKGROUND

The corporation's two divisions were established in 1967 by the *Cape Breton Development Corporation Act*:

— Originally established to close down the Cape Breton coal mining industry with minimum dislocation, the Coal Division is still the major employer in the Sydney/Glace Bay area. A resurgence in coal demand locally for power generation has led to an expanded and modernized industry employing approximately 3,600 people. In addition to the Prince and Lingan mines, the corporation operates a coal preparation plant, a complete rail transportation system and a shipping pier. A new Phalen colliery will be completed in 1987, increasing the corporation's annual production capacity to over 4 million tonnes.

— The Industrial Development Division was created to develop alternative employment opportunities and broaden the base of the local economy. In conjunction with the Atlantic Canada Opportunities Agency, Enterprise Cape Breton and other federal and provincial initiatives, this Division promotes and assists the financing and development of industry on Cape Breton Island through a wide range of assistance instruments.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2500 Sydney, Nova Scotia B1P 6T7
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1967; by the *Cape Breton Development Corporation Act*, (R.S.C. 1970, C-13).
CHIEF EXECUTIVE OFFICER	Derek Rance
CHAIRMAN	Teresa MacNeil
AUDITOR	Touche, Ross & Co.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	581	454	397	359
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	7	3	13	11
Equity of Canada	511	401	335	306
Cash from Canada in the period				
— budgetary	164	120	108	110
— non-budgetary	4	(10)	2	11

CAPE BRETON DEVELOPMENT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL INDUSTRIAL EXPANSION

We have examined the balance sheet and the statement of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1987, and the related income and operating statements and the statements of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. As required by the provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and of the Industrial Development Division are being presented separately.

In our opinion, these financial statements present fairly the financial position of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1987, and the results of their operations and the changes in their financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and its regulations, and the Cape Breton Development Corporation Act and the by-laws of the Corporation.

Touche Ross & Co.
Chartered Accountants

Sydney, Canada
May 22, 1987

COAL DIVISION

BALANCE SHEET AS AT MARCH 31

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Current			Current		
Cash	15,738,103	10,315,194	Accounts payable—Trade	29,139,356	20,419,648
Accounts receivable (Note 2)	16,662,237	23,873,285	Accrued wages and vacation pay	13,005,904	12,602,795
Inventories, at the lower of cost and net realizable value			Accrued charges	14,006,335	12,731,111
			Employees' deductions	5,239,931	3,568,282
Coal	17,921,379	22,818,843	Advances—Government of Canada	7,022,215	2,643,419
Operating materials and supplies	16,999,490	12,945,717		68,413,741	51,965,255
Prepaid expenses	75,927	44,287	EQUITY		
	67,397,136	69,997,326	Equity of Canada	485,037,760	378,616,892
Fixed (Note 3)	486,054,365	360,584,821			
	553,451,501	430,582,147		553,451,501	430,582,147

Commitments (Note 4)
Contingencies (Note 5)

On Behalf of the Board:

TERESA MacNEIL
Director

MENDEL CHERNIN
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

STATEMENT OF EQUITY
AS AT MARCH 31

	1987	1986
	$	$
Balance at beginning of year	378,616,892	315,444,720
Add: payments by Canada in respect of mining losses—Vote 35 (Note 1(a))	17,685,203	16,935,853
payments by Canada in respect of capital expenditures—Vote 40 and 40b (Note 1(a))	135,597,000	93,662,972
	531,899,095	426,043,545
Deduct: mining losses	17,685,203	16,935,853
depreciation of fixed assets	29,176,132	30,490,800
	46,861,335	47,426,653
Balance at end of year	485,037,760	378,616,892

COAL DIVISION

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Revenue		
Coal sales	184,572,097	183,248,861
Less: external selling expense	3,838,687	4,295,726
	180,733,410	178,953,135
Outside railway revenue	3,074,447	2,775,345
Operating revenue	183,807,857	181,728,480
Operating expenses		
Wages and salaries	77,267,984	72,218,107
Holidays and vacations	8,941,733	10,363,224
Workers' Compensation	8,528,101	8,077,931
Surcharges	7,266,685	7,470,296
Materials and supplies	19,912,632	23,667,644
Repair materials	9,516,682	8,102,346
Electric power	5,303,090	5,192,866
Grants in lieu of taxes	2,777,320	2,559,939
Royalties	605,472	605,285
Hired heavy equipment	5,993,396	5,916,792
Other expenses	6,228,579	6,436,665
Purchased and capital coal	23,499,110	11,823,656
Depreciation	29,176,132	30,490,800
Decrease in coal inventory	4,897,464	15,270,374
Total operating expenses	209,914,380	208,195,925
Excess operating expenses over operating revenue	26,106,523	26,467,445
Pensions	15,278,791	14,412,457
Pre-retirement leave	3,466,571	3,650,485
Workers' Compensation (Note 1(d))	2,799,996	3,600,000
Interest and other income	(790,546)	(703,734)
	46,861,335	47,426,653
Deduct: depreciation not deductible in determining mining losses (Note 1(c))	29,176,132	30,490,800
Net mining losses for the year	17,685,203	16,935,853

COAL DIVISION

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Cash from (for) operating activities		
Net mining losses	(17,685,203)	(16,935,853)
Decrease in non-cash operating working capital*	20,092,789	13,371,407
	2,407,586	(3,564,446)
Cash from financing activities		
Payments by Canada		
In respect of mining losses	17,685,203	16,935,853
In respect of capital expenditures	135,597,000	93,662,972
Increase (decrease) in repayable working capital advances	4,378,796	(10,798,825)
	157,660,999	99,800,000
Cash from (for) investing activities		
Purchase of fixed assets	(155,001,847)	(94,159,330)
Proceeds from sale of fixed assets	356,171	496,358
Deferred development costs		612,279
	(154,645,676)	(93,050,693)
Increase in cash	5,422,909	3,184,861
Cash at beginning of year	10,315,194	7,130,333
Cash at end of year	15,738,103	10,315,194
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	7,211,048	(2,060,970)
Coal inventory	4,897,464	15,270,374
Material inventory	(4,053,773)	(1,069,866)
Prepaid expenses	(31,640)	87,080
Accounts payable—Trade	8,719,708	6,860,611
Accrued wages and vacation pay	403,109	(741,154)
Accrued charges	1,275,224	(3,689,489)
Employees' deductions	1,671,649	(1,285,179)
	20,092,789	13,371,407

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987

1. Significant accounting policies

(a) Financing

The Corporation is financed by way of votes of the Parliament of Canada. These votes are for the purpose of funding mining losses and to finance capital projects.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are stated at cost. The Corporation has provided depreciation on its fixed assets based on their estimated useful lives. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

(d) Workers' Compensation

Cape Breton Development Corporation is in a single pool with respect to the Nova Scotia Workers' plan. Prior to the fire at, and closure of, No. 26 Colliery, the expense for Workers' Compensation was allocated to the overhead of each operating unit on a formula basis. The Corporation has continued this accounting treatment with the exception of the

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

COAL DIVISION

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

fixed portion of the expense that would have been absorbed by No. 26 Colliery. This item is shown separately on the Statement of Income as a non-operational expense.

2. Accounts receivable

	1987	1986
	$	$
Trade	16,656,770	23,928,237
Employees	105,467	95,048
	16,762,237	24,023,285
Less: allowance for doubtful accounts	100,000	150,000
	16,662,237	23,873,285

3. Fixed assets

	1987	1986
	$	$
Lingan Colliery	153,454,909	136,690,740
Prince Colliery	100,781,496	91,690,525
Donkin-Morien Colliery	80,920,142	72,437,092
Phalen Colliery	147,997,987	60,522,071
Coal Preparation Plant	84,247,324	60,464,896
Devco Railway	74,007,251	67,139,009
Carbogel	4,082,155	2,719,620
Other fixed assets	37,461,975	36,643,610
	682,953,239	528,307,563
Accumulated depreciation (Note 1(c))	196,898,874	167,722,742
	486,054,365	360,584,821

Included in fixed assets above is $80,920,142 of cumulative costs to March 31, 1987 on the Donkin-Morien Colliery development project. The Corporation has evaluated the viability of the overall project, taking into consideration the economic, commercial and strategic considerations with regards to the substantial costs involved in completion of the underground development of the colliery to realize commercial production. It has decided to maintain the completed access tunnels to ensure the future benefit of the funds expended. As these assets are not presently in use the Corporation has decided to provide for nominal depreciation commencing in the March 31, 1988 fiscal year.

4. Commitments

(a) Commitments on capital projects include the following:

Approximately $14,314,000 for underground mining equipment
Approximately $1,563,000 for other facilities

(b) In May, 1984, the Government of Canada committed to the development of the Phalen Colliery. The total development costs are anticipated to be approximately $184,400,000 with $36,400,000 anticipated for approval for the 1987-88 fiscal year.

(c) The Corporation leases the General Mining Building which houses the offices of the Coal Division. The lease is for a 20-year period, commencing June, 1984, with lease payments of approximately $1,200,000 per annum, at a current interest rate of 10.0%. The annual lease payments fluctuate with changes in the lessor's mortgage interest rates.

5. Contingent liabilities and claims

(a) On February 13, 1981, an explosion occurred on board a vessel carrying a shipment of coal supplied by the Corporation. As at March 31, 1987, an action has been commenced by the claimant which the Corporation intends to oppose as to the entire claim, and accordingly no provision for any possible claim is included in the financial statements.

(b) The Corporation self insures against the potential loss of underground assets and for a portion of its liability insurance.

6. Long-term sales agreement

The Corporation has signed an agreement with the Nova Scotia Power Corporation which calls for the delivery of a substantial portion of the Corporation's coal production to the Power Corporation. The agreement expires in the year 2010.

7. Pensions

An actuarial valuation of the Corporation's Non-Contributory Pension Plan as at December 31, 1985 indicated an unfunded actuarial liability of $62,400,000. No provision for this liability was included in the accounts as at March 31, 1987. The minimum annual amount required for past and current service, including pension payments, will be approximately $11,100,000 in each year from 1987 to 1992, $6,200,000 in 1993 and $5,500,000 from 1994 to 1997.

The Corporation is funding current pension payments of approximately $14,800,000. Should current pension payments in any year be less than the minimum annual amount required, the balance will be funded by the Corporation.

8. Income taxes

The Corporation will be applying for refundable investment tax credits in respect of qualified expenditures incurred and qualifying assets purchased after April 19, 1983. The Corporation estimates the refund to be approximately $13,000,000. This amount has not been reflected in these financial statements and will be recorded as a reduction to the related expenditures or assets when received.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31

ASSETS	1987	1986
	$	$
Current		
Cash	1,413,820	1,476,368
Accounts and interest receivable	923,735	632,784
Receivable from Province of Nova Scotia	33,174	
Receivable from Government of Canada		3,800,000
Inventories (Note 2(d))	231,607	207,773
Prepaid expenses	36,238	19,806
	2,638,574	6,136,731
Loans and investments		
Loans	7,892,993	3,064,858
Investments	321,891	371,980
	8,214,884	3,436,838
Fixed (Notes 2(b) and 3)	16,610,323	13,716,405
Other		
Deferred charges	899	899
	27,464,680	23,290,873

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable	1,465,668	652,321
EQUITY		
Equity of Canada	25,999,012	22,638,552
	27,464,680	23,290,873

Guarantees (Note 4)
Commitments and Contingency (Note 5)

On Behalf of the Board:

MENDEL CHERNIN
Director

TERESA MacNEIL
Director

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF EQUITY
AS AT MARCH 31

	1987	1986
	$	$
Equity at beginning of year	22,638,552	19,655,455
Payments during year from Government of Canada—Vote 45 (Note 1)	10,600,000	9,500,000
	33,238,552	29,155,455
Deduct: net operating expenses	7,239,540	6,516,903
Equity at end of year	25,999,012	22,638,552

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED OPERATING STATEMENT
FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Development and operating expenses		
Industrial operations and assistance	1,529,575	1,777,582
Tourist operations and grants	1,162,652	1,192,916
New business development assistance	2,497,760	1,572,405
Marine farming operations	38,175	247,031
Real estate operating costs	923,387	773,770
Community planning and projects	175,500	1,815,500
Primary production operations	481,983	436,319
Scholarships and apprentice programs	28,500	29,736
Loss (Gain) on disposal of fixed assets	198,442	(1,966)
	7,035,974	7,843,293
Administration expenses		
Salaries	736,994	927,402
Office and miscellaneous expenses	559,373	312,578
Professional fees	68,416	66,933
Travelling expenses	34,459	75,884
	1,399,242	1,382,797
Depreciation and amortization	1,354,626	1,535,613
Provision for unrecoverable loans and receivables	1,238,875	(199,805)
	2,593,501	1,335,808
Total operating expenses for the year	11,028,717	10,561,898
Revenue		
Tourist operations	1,271,082	1,134,258
Real estate rentals	1,104,025	1,304,552
Industrial operations	563,583	546,970
Interest	763,195	749,573
Marine farming operations		250,225
Primary production operations	87,292	59,417
	3,789,177	4,044,995
Net operating expenses	7,239,540	6,516,903

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Cash from financing activities		
Payments by Canada—Vote 45	10,600,000	9,500,000
Cash for operating activities		
Net operating expenses	(7,239,540)	(6,516,903)
Charges (credits) not affecting cash		
Depreciation and amortization	1,354,626	1,535,613
Loans forgiven	164,683	77,385
Loss (gain) on sale of fixed assets	198,442	(1,966)
Provision for (recovery of) doubtful accounts	1,364,696	(317,835)
	(4,157,093)	(5,223,706)
(Increase) decrease in non-cash operating working capital*	4,248,956	(2,417,797)
	91,863	(7,641,503)
Cash for investing activities		
Loan repayments	762,556	988,244
Loan drawdowns	(7,120,551)	(2,047,441)
Purchase of fixed assets	(4,868,370)	(815,638)
Proceeds from sale of fixed assets	426,865	380,720
Purchase of investments	45,089	(4,417)
	(10,754,411)	(1,498,532)
Increase (decrease) in cash	(62,548)	359,965
Cash at beginning of year	1,476,368	1,116,403
Cash at end of year	1,413,820	1,476,368
(Increase) decrease in non-cash operating working capital*		
Accounts receivable	3,475,875	(2,919,341)
Inventories	(23,834)	199,939
Prepaid expenses	(16,432)	6,096
Accounts payable	813,347	295,509
	4,248,956	(2,417,797)

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1987

1. General policy

The mission of the Industrial Development Division, as stated in the approved five year plan (1985-86 — 1989-90), is to support the establishment and maintenance of viable enterprises on Cape Breton Island, thereby improving the economic base and employment opportunities on the Island. In accomplishing these objectives, the Corporation makes loans and investments, the amounts of which may be in excess of those which would be available through normal commercial sources. The Corporation also makes grants to assist enterprises which are considered likely to make a substantial improvement to the development of Cape Breton Island.

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $10,600,000 for this purpose during the fiscal year ended March 31, 1987.

2. Significant accounting policies

(a) (i) Basis of consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries as explained below:

	Corporation Interest	Company Year end
Darr (Cape Breton) Limited (Real Estate)	100%	Dec. 31
Cape Breton Marine Farming Limited (Inactive)	100%	March 31
Whale Cove Summer Village Limited (Tourist Accommodations)	62.5%	March 31
Dundee Estates Limited (Tourist Accommodations)	100%	March 31

(ii) As the financial statements of Whale Cove Summer Village Limited report a deficit equity position as at March 31, 1987, and the minority interest in losses to date have been absorbed against the total of the minority invested capital, the losses of this company are included in the consolidated net operating expenses. As a consequence, no minority interest for this subsidiary is shown in the consolidated balance sheet.

(b) Fixed assets

Fixed assets are recorded at cost. The cost and related depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the consolidated operating statement. Depreciation is provided on the straight-line method using rates based on the estimated useful lives of the assets generally as follows:

Buildings	Up to 20 years
Equipment	4 to 10 years
Vehicles	3 to 4 years

(c) Accounting policy—Certain subsidiaries

The statements of Dundee Estates Limited include notes indicating that their statements have been prepared on the assumption that the company can continue to operate as a going concern, which assumption depends on the continued financial support of Cape Breton Development Corporation.

(d) Inventories

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first in, first out basis.

3. Fixed assets

	1987	1986
	$	$
Rental facilities	9,869,708	6,236,487
Tourist facilities	6,733,689	8,503,872
Primary industry facilities	1,735,253	1,730,627
Secondary industry facilities	7,673,106	7,215,937
	26,011,756	23,686,923
Less: accumulated depreciation	9,401,433	9,970,518
	16,610,323	13,716,405

The four categories of fixed assets shown above each include land, buildings and equipment.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

INDUSTRIAL DEVELOPMENT DIVISION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

4. Guarantees

During the 1976 year, the Corporation guaranteed the repayment by Sydney Steel Corporation of that corporation's $70,000,000—11¼% Series D Debentures and the repayment of interest thereon. These funds were borrowed by Sydney Steel Corporation for the purpose of financing its plant rehabilitation program. The balance of the outstanding debentures has since been reduced to $38,010,000.

The Corporation in 1971 guaranteed the repayment of bank advances to Stora Kopparbergs Bergslags Aktiebolag. This guarantee originally amounted to $30,000,000. The balance of advances has since been reduced to $7,500,000.

The Corporation made the guarantees for and on behalf of Her Majesty the Queen in right of Canada; therefore, any amounts required to be paid shall be paid out of the Consolidated Revenue Fund of Canada and not out of funds of Cape Breton Development Corporation.

5. Commitments & Contingency

(a) As at March 31, 1987, the Industrial Development Division of the Corporation was committed to expenditures and loans over and above the amounts included in the financial statements at that time, totalling $5,300,000.

(b) The Corporation entered an agreement to lease premises in Commerce Tower, effective May 1, 1987, to provide office space for the Industrial Development Division and Enterprise Cape Breton. The lease is for a five year period with lease payments of approximately $252,000 per annum.

(c) For the fiscal year ending March 31, 1988, Parliament has voted $10,600,000 to the Industrial Development Division but has reserved $3,910,000 of this amount pending the completion of a formal memorandum of agreement between Enterprise Cape Breton and the Corporation, which agreement must also be approved by Treasury Board.

SUMMARY PAGE

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Riverside Drive Ottawa, Ontario K1A 0K3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1951; by the *Defence Production Act* (R.S.C. 1970, D-2); continued under the *Canada Business Corporations Act*, November 21, 1978
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	J.R. Lorne Atchison
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	1.5	2.6	1.2	1.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	1.4	nil	nil
Equity of Canada	(2.9)	(3.1)	(3.1)	(3.2)
Cash from Canada in the period				
— budgetary	13.2	14.3	14.5	12.9
— non-budgetary	nil	nil	nil	nil

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1987 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 22, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash	1,163,349	2,211,938
Accounts receivable from government departments and agencies	11,424	21,718
Other	23,785	59,985
	1,198,558	2,293,641
Fixed, at cost		
Furniture and equipment	1,029,803	920,399
Less: accumulated depreciation	734,031	618,747
	295,772	301,652
	1,494,330	2,595,293

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities	1,083,149	1,175,249
Due to Canada	343,074	1,394,606
Contractors' security deposits (Note 3)	181,784	212,567
	1,608,007	2,782,422
Provision for employee benefits (Note 4)	2,801,391	2,875,300
	4,409,398	5,657,722
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit (Note 5)	(2,915,099)	(3,062,460)
	(2,915,068)	(3,062,429)
	1,494,330	2,595,293

Approved by the Board:

J. R. L. ATCHISON
Director

L. E. DAVIES
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenses		
Salaries	9,160,516	10,130,929
Employee benefits	1,146,510	1,209,093
Travel and removal	672,623	794,811
Office accommodation	481,239	494,229
Telephone	279,757	277,750
Advertising	208,843	162,466
Postage, express and freight	201,620	179,229
Office supplies and maintenance	175,696	159,417
Depreciation	129,613	126,680
Professional services	113,523	118,283
Rental of machinery	112,289	118,843
Training and professional development	109,044	49,896
Other	43,359	35,356
	12,834,632	13,856,982
Recoveries of expenses (Note 6)	125,067	168,720
Cost of operations	12,709,565	13,688,262
Parliamentary appropriations	12,856,926	13,773,125
Excess of parliamentary appropriations over cost of operations	147,361	84,863
Deficit at beginning of the year	3,062,460	3,147,323
Deficit at end of the year	2,915,099	3,062,460

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Financing activities		
Parliamentary appropriations	12,856,926	13,773,125
Operating activities		
Reported cost of operations	12,709,565	13,688,262
Provision for employee benefits	(262,818)	(582,030)
Depreciation	(129,613)	(126,680)
Gain on sale of fixed assets	1,686	
Net increase (decrease) in non-cash working capital balances related to operations*	1,127,921	(1,833,667)
Cash applied to operations	13,446,741	11,145,885
Employee benefits paid	338,425	618,440
Cash applied to operating activities	13,785,166	11,764,325
Investing activities		
Acquisition of equipment	124,578	112,289
Disposal of equipment	(4,229)	
Cash invested	120,349	112,289
(Decrease) increase in cash during the year	(1,048,589)	1,896,511
Cash at beginning of the year	2,211,938	315,427
Cash at end of the year	1,163,349	2,211,938

* Consisting of changes in receivables, other assets, accounts payable and accrued liabilities, and contractors' security deposits.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority, objectives and operations

The Corporation was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Corporation is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Corporation inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Corporation made payments of $513,050 ($549,937 in 1986) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Corporation's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Corporation is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 to the extent of net annual cash requirements.

3. Contractors' security deposits

	1987	1986
	$	$
Bid deposits	144,534	114,220
Deposits on plans and specifications	37,250	98,347
	181,784	212,567

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

4. Provision for employee benefits

	1987	1986
	$	$
Termination benefits	2,503,721	2,594,083
Life insurance	95,881	79,327
Furlough benefits	201,789	201,890
	2,801,391	2,875,300

5. Deficit

The deficit of the Corporation is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Corporation provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis. As at March 31, 1987, accounts receivable for recoveries were $10,999 (1986—$21,288).

During the year, in the normal course of operations, the Department of National Defence provided office space free of charge for 163 employees of the Corporation.

7. Lease commitments

The Corporation leases certain equipment and accommodation in the performance of its operations. The future aggregate minimum lease payments are:

Year ending March 31	$
1988	62,372
1989	53,987
1990	26,937
	143,296

8. Contingencies

Claims aggregating approximately $5,870,000 in respect of contractual obligations have been received by the Corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the Corporation is defensible, however the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through parliamentary appropriations of the Department of National Defence, in the year in which the settlements occur.

9. Supplementary information

The Corporation's contracting activity on behalf of government departments and agencies is summarized below:

	1987	1986
	(in thousands of dollars)	
Contracts in progress at beginning of the year	491,880	404,755
Contracts awarded	265,878	253,221
	757,758	657,976
Contracts completed	235,286	166,096
Contracts in progress at end of the year	522,472	491,880
Payments on contracts in progress at end of the year	388,303	366,931
Work outstanding on contracts in progress at end of the year	134,169	124,949

SUMMARY PAGE

EXPORT DEVELOPMENT CORPORATION

MANDATE

To facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

BACKGROUND

Funding from Canada for Corporate Account transactions is provided by loans and equity infusions, but the growth of the corporation's business in recent years has been financed mainly by its borrowing in the private markets. Apart from its corporate activities, EDC administers for Canada certain export financing transactions considered to be in the national interest for Canada, including those made pursuant to section 31 of the *Export Development Act*.

CORPORATION DATA

HEAD OFFICE	151 O'Connor Street P.O. Box 655 Ottawa, Ontario K1P 5T9
STATUS	—Schedule C, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Patricia Carney, P.C., M.P., Minister for International Trade.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1969; by the *Export Development Act*, (R.S.C. 1970, E-18).
CHIEF EXECUTIVE OFFICER	Robert Richardson
CHAIRMAN	V.E. Daughney
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984 (restated)	1983
CORPORATE ACCOUNT				
At the end of the year				
Total Assets	7,176	7,296	6,635	6,063
Obligations to the private sector*	4,727	4,948	4,431	3,697
Obligations to Canada	80	154	258	376
Equity of Canada	898	896	855	769
Cash from Canada in the year				
—budgetary	nil	nil	nil	nil
—non-budgetary	nil	37	79	116
CANADA ACCOUNT				
At the end of the year				
Canada funds administered	880	1,142	1,061	900

* Obligations to the private sector reported here have been reduced by the amount of EDC's cash and marketable securities (1986, $1,094 million).

EXPORT DEVELOPMENT CORPORATION

AUDITOR'S REPORT

TO THE MINISTER FOR INTERNATIONAL TRADE

I have examined the balance sheet of Export Development Corporation as at December 31, 1986 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 25, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Loans receivable (Note 2)		
Long-term	4,704,165	5,111,485
Short-term	1,118,842	964,741
	5,823,007	6,076,226
Accrued interest and fees	305,945	308,691
	6,128,952	6,384,917
Less: allowance for losses on loans	136,366	105,257
	5,992,586	6,279,660
Cash and marketable securities		
Cash and short-term deposits	523,212	629,021
Marketable securities (market value: 1986—$571,138; 1985—$291,465)	570,554	291,275
Accrued interest	12,494	10,453
	1,106,260	930,749
Other assets		
Unamortized debt discount and issue expenses	50,537	56,477
Other	26,756	29,252
	77,293	85,729
	7,176,139	7,296,138

LIABILITIES	1986	1985
Loans payable (Note 3)		
Long-term	3,569,766	3,906,655
Short-term	2,330,999	2,115,917
Accrued interest	214,143	200,764
	6,114,908	6,223,336
Other liabilities and deferred revenues		
Accounts payable	8,122	19,464
Deferred revenues and other credits	121,752	127,030
Allowance for claims on insurance and guarantees	33,411	30,251
	163,285	176,745
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	697,000	697,000
Reserve for contingencies	25,000	
Retained earnings	175,946	199,057
	897,946	896,057
	7,176,139	7,296,138

Commitments and contingent liabilities (Note 5)

Approved by the Board of Directors:

R. L. RICHARDSON
President and Chief Executive Officer

B. A. CULHAM
Senior Vice-President, Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Loans and guarantees		
Interest earned	556,540	573,220
Fees earned	26,650	23,568
Investment interest earned	71,313	67,357
	654,503	664,145
Interest expense		
Long-term	493,131	481,086
Short-term	104,257	138,273
Provision for losses on loans	36,265	21,618
	633,653	640,977
	20,850	23,168
Insurance and guarantees		
Premiums and fees earned	17,439	16,490
Investment interest earned	4,909	4,877
	22,348	21,367
Provision for claims	7,200	6,781
	15,148	14,586
Income from operations	35,998	37,754
Administrative expenses	34,109	33,243
Net income	1,889	4,511
Retained earnings		
Beginning of year	199,057	194,546
Less: transfer to reserve for contingencies	25,000	
End of year	175,946	199,057

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Operations		
Net Income	1,889	4,511
Items not affecting cash		
Provision for claims and losses on loans	43,465	28,399
Amortization of fees and premiums	(36,198)	(33,510)
Decrease (increase) in accruals of interest and fees	13,734	(12,437)
Rescheduling of interest	(53,320)	(29,239)
Fees and premiums received	47,224	42,891
Other changes	(40,967)	(19,460)
	(24,173)	(18,845)
Loans receivable disbursed	(627,422)	(819,980)
Loans receivable repaid	888,851	644,759
Cash provided from (used in) operations	237,256	(194,066)
Treasury		
Issue of long-term debt	572,104	980,291
Repayment of long-term debt	(578,956)	(628,795)
Increase (decrease) in short-term loans payable	(56,934)	20,109
Issue of share capital		37,000
Cash provided from (used in) financing	(63,786)	408,605
Increase (decrease) in cash and marketable securities	173,470	214,539
Cash and marketable securities		
Beginning of year	920,296	705,757
End of year	1,093,766	920,296

NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with international accounting standards. A summary of significant accounting policies follows:

Marketable securities

Marketable securities are valued at the lower of cost and market value as at the balance sheet date.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of uncertainties and pressures. Accordingly, delays in the repayment of principal and interest may occur from time to time.

In the case of loans made to or guaranteed by sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of a write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation, and thus its asset value, is not, in the opinion of management, subject to question although delays may have to be accepted.

It is the policy of the Corporation to charge to income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities. Claims payments are recorded at estimated recoverable values and included with other assets and non-recoverable amounts are charged to the allowance. Subsequent net gains or losses on recovery are credited or charged to income.

Reserve for contingencies

The Corporation has in 1986 established a reserve account, through transfers from retained earnings, as a contingency with respect to possible unforeseen decreases in the value of loans receivable or claims on insurance and guarantees. Subsequent reductions, if any, in the reserve for contingencies will be credited to retained earnings.

Loan interest and fees earned

Interest is accrued on principal receivable until such time as the loan becomes non-current. Non-current is defined as any loan where there is significant doubt as to collectibility, where significant payments have not been received for a period of two years and a rescheduling agreement has not been negotiated, or when a rescheduling agreement has been signed and a significant payment has not been received for one year.

Loan fees are taken into income over the disbursement and repayment periods of a loan.

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

Investment interest earned

Investment interest, which is substantially earned outside Canada, is prorated between loans and guarantees and insurance and guarantees on the basis of average funds investment.

Interest expense

Interest expense includes the amortization of debt discount and issue expenses which is charged over the life of the debt on a straight line basis.

Insurance premiums

Insurance premiums and fees are earned in Canada. For short-term insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies. Foreign investment insurance premiums are taken into income evenly over the terms of coverage, except that the premium in the first year is taken into income in its entirety when received.

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rate is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Gains and losses relating to the translation of any unhedged long-term foreign currency assets or liabilities in other than U.S. dollars are deferred and amortized on a straight line basis over the remaining life of the asset or liability. The unamortized balance of the deferred exchange gains or losses is included in deferred revenues or other assets.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

2. Loans receivable

Loans receivable from both sovereign and commercial borrowers are mostly at fixed interest rates established in competition with similar export credit agencies in other countries and generally below commercial rates. These loans mature as follows:

	December 31	
	1986	1985
	(in thousands of dollars)	
Within 12 months		
—Fixed	659,039	691,178
—Floating	64,417	56,625
Overdue	395,386	216,938
1987		751,472
1988	779,624	788,687
1989	759,469	767,706
1990	679,787	672,766
1991	620,294	581,887
1992 to 1996	1,505,538	1,257,130
1997 and thereafter	359,453	291,837
Total	5,823,007	6,076,226
Commercial loans included above	1,034,291	1,167,519
Floating rate loans, generally based on Libor rates, included in total loans	731,407	568,842

The geographic distribution of these loans is as follows:

	December 31	
	1986	1985
	(in thousands of dollars)	
Pacific and North Asia	550,064	623,254
South Asia	310,891	244,429
Middle East and East Africa	471,345	473,531
North and West Africa	1,214,101	1,237,147
Eastern Europe	737,921	707,171
Western Europe	595,762	648,528
USA and Caribbean	546,625	771,643
Mexico and Central America	293,721	337,506
South America East	539,433	500,939
South America West	563,144	532,078
	5,823,007	6,076,226

Interest on non-current loans not recognized as revenue in 1986 amounted to $71,929 thousand (1985—$43,824 thousand). At December 31, 1986, the accumulated interest not accrued on loans amounted to $114,487 thousand (1985—$49,555 thousand).

The geographic distribution of the overdue principal and recognized interest, in the amounts of $395,386 thousand (1985—$216,938 thousand) and $218,588 thousand (1985—$214,322 thousand) respectively, is as follows:

	December 31	
	1986	1985
	(in thousands of dollars)	
Pacific and North Asia	1,062	1,716
South Asia	3	820
Middle East and East Africa	15,907	20,420
North and West Africa	54,225	40,548
Eastern Europe	105,620	90,540
Western Europe	16,053	8,442
USA and Caribbean	122,309	15,006
Mexico and Central America	49,067	30,199
South America East	129,978	125,861
South America West	119,750	97,708
	613,974	431,260

In order to facilitate the collectibility of some loans or portions of loans, the Corporation has rescheduled principal and interest payments in the following amounts:

	December 31	
	1986	1985
	(in thousands of dollars)	
During the year		
Principal	95,919	52,143
Interest	53,320	29,239
	149,239	81,382
Balance of rescheduled loans outstanding		
Sovereign	379,387	289,465
Commercial	35,552	36,752
	414,939	326,217
Amounts overdue	28,068	21,806

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS—*Continued*

3. Loans payable

Loans payable mature as follows:

	December 31	
	1986	1985
	(in thousands of dollars)	
Within 12 months		
—Fixed	767,724	480,578
—Floating	1,563,275	1,635,339
1987		792,231
1988	1,144,970	1,180,185
1989	551,233	538,828
1990	773,741	781,915
1991	351,849	355,741
1992 to 1996	747,973	257,755
Total	5,900,765	6,022,572
Commercial loans included above		
Fixed interest rates from 5.38% to 15.55% (1985—5.38 to 16.88%)	4,216,407	4,120,221
Floating rate and short-term fixed rate revolving loans	1,604,358	1,747,854
Canada loans included above		
Fixed interest rates from 8.25% to 8.50% (1985—5.50 to 9.13%)	80,000	154,497

The Corporation also had lines of credit and overdraft facilities aggregating $3,201 million at December 31, 1986 (1985—$3,211 million).

4. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is as follows:

	December 31	
	1986	1985
	(in thousands)	
Beginning of year	6,970	6,600
Issued		370
End of year	6,970	6,970

5. Statutory limits, commitments and contingent liabilities

The Export Development Act (the Act) allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $8,370 million (1985—$8,894 million). Of this amount, undisbursed commitments on signed loan agreements at face rates from 6.94% to 12.5% is $2,549 million (1985—$2,846 million) with the balance representing loans receivable and loans with recourse to the Corporation.

The Corporation expects to fund these undisbursed commitments near the time of their disbursement, typically over a three year period, by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock. The Corporation generally attempts to match debt maturities and currencies with those of its average export loans.

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maxium of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is $2,930 million (1985—$2,692 million).

Contingent liabilities of the Corporation included in the above positions amounted to $2,123 million (1985—$1,875 million). Of this amount, $245 million (1985—$213 million) related to loan guarantees and loans with recourse to the Corporation. The balance pertained to the Corporation's insurance activities.

The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid-in capital from time to time and the retained earnings determined in accordance with the most recent audited financial statements. As at December 31, 1986, this formula produced a limit of $8,961 million (1985—$8,915 million) against which borrowings amounted to $5,901 million (1985—$6,023 million).

6. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent after taking into consideration forward exchange contracts is as follows:

	December 31	
	1986	1985
	(in thousands of dollars)	
U.S. Dollars		
Assets	5,250,209	5,369,446
Liabilities	5,389,775	5,560,755
Net exposure	(139,566)	(191,309)
Rate of exchange U.S. $1.00	1.3805	1.3983
British pounds, Deutsche marks, European Currency Units, Swiss francs and Yen		
Assets	77,936	42,857
Liabilities	66,601	36,448
Net exposure	11,335	6,409

7. Related party transactions

Transactions with Canada are summarized as follows:

	Year ended December 31	
	1986	1985
	(in thousands of dollars)	
Income and expense items		
Interest expense	8,320	14,853
Less: administrative expenses recovered	7,101	6,476
interest earned	472	467
	747	7,910

	December 31	
	1986	1985
	(in thousands of dollars)	
Amounts due to (due from) Canada		
Canada bonds, bearing interest at the rate of 9.50% maturing in 1994	(5,038)	(5,043)
Accrued interest receivable	(23)	(21)
Accounts administered for Canada (Note 8)	3,085	13,416
Long-term loans payable	80,000	154,497
Accrued interest payable	1,420	3,647
	79,444	166,496

EXPORT DEVELOPMENT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

The Government of Canada intends to recommend that Parliament appropriate such funds as are necessary to cover losses, if any, of the Corporation. To date, no such funds have been necessary.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

The Corporation also enters into transactions with other Crown corporations in the normal course of business.

8. Accounts administered for Canada

(a) Pursuant to the Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors is not accountable other than in respect of the administration of the contracts. These accounts are maintained separately from the Corporation's accounts, and are consolidated annually as at March 31 with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. The assets administered for Canada, mainly loans receivable and accrued interest and fees recorded in accordance with accounting policies and practices approved by the Government of Canada, amounted to $880 million (1985—$1,142 million).

(b) Canada account statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is $823 million (1985—$1,438 million), including contingent liabilities of $9 million (1985—$13 million).

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, was $430 million (1985—$428 million) including contingent liabilities of $376 million (1985—$374 million).

SUMMARY PAGE

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act*, the corporation has made loans to farmers for the purchase of farm land, livestock and machinery, for permanent farm improvements and to refinance debt. Under the authority of the *Farm Syndicates Credit Act*, the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farm is $600,000 and for a syndicate is $100,000. As of March 31, 1987 the corporation had 75,487 loans outstanding. The corporation has 573 permanent employees stationed at headquarters, seven regional offices and about 90 district and field offices.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2314, Station D 434 Queen Street Ottawa, Ontario K1P 6J9
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
YEAR AND MEANS OF INCORPORATION	1959; by the *Farm Credit Act* (R.S.C. 1970, F-2). Its predecessor was the Canadian Farm Loan Board, founded in 1929.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Eiliv H. Anderson
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	4,914	5,015	4,940	4,901
Obligations to the private sector	1,600	984	571	306
Obligations to Canada	3,305	3,896	4,110	4,310
Equity of Canada	(125)	8	129	131
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	(591)	(214)	(171)	378

FARM CREDIT CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts, such as the allowance for losses on loans, that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal control is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

The independent auditor, the Auditor General of Canada, is responsible for auditing the financial statements and for issuing his report thereon.

Eiliv H. Anderson
Chairman and Chief Executive Officer

William G. Mann, C.A.
Chief Financial Officer

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1987 and the statements of operations and deficit and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 10, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Cash and short-term investments	88,494	112,348
Accounts receivable	1,678	192
Loans receivable (Note 3)	4,961,385	4,984,298
Less: allowance for losses on loans (Note 4)	219,000	155,800
	4,742,385	4,828,498
Real estate	53,771	45,805
Fixed assets	2,957	1,983
Unamortized debt discount and issue expenses	24,799	26,210
	4,914,084	5,015,036

LIABILITIES	1987	1986
Accounts payable and accrued liabilities	9,223	6,842
Short-term notes	271,571	237,497
Provision for employee termination benefits	4,190	4,583
Loans payable (Note 5)	4,753,891	4,758,415
	5,038,875	5,007,337
EQUITY (DEFICIENCY) OF CANADA		
Contributed capital (Note 6)	218,333	218,333
Deficit	343,124	210,634
	(124,791)	7,699
	4,914,084	5,015,036

The accompanying notes are an integral part of the financial statements.

Approved by:

EILIV H. ANDERSON
Chairman and Chief Executive Officer

WILLIAM G. MANN, C.A.
Chief Financial Officer

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Interest income		
Loans receivable	465,380	474,876
Investments	13,727	11,098
	479,107	485,974
Interest expense		
Loans payable	462,102	452,978
Short-term notes	21,985	21,727
	484,087	474,705
Net interest income	(4,980)	11,269
Provision for losses on loans	98,322	99,351
	(103,302)	(88,082)
Loan fees and charges	3,885	1,637
	(99,417)	(86,445)
Administrative expenses		
Salaries and employee benefits	23,947	26,298
Travel	2,358	2,494
Office accommodation	2,445	2,429
Other	4,323	3,740
	33,073	34,961
Loss for the year	(132,490)	(121,406)
Deficit at beginning of the year	210,634	89,228
Deficit at end of the year	343,124	210,634

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN CASH POSITION FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Loss for the year	(132,490)	(121,406)
Items not involving cash		
Provision for losses on loans	98,322	99,351
Increase in interest due on loans receivable	(71,594)	(61,450)
Net change in accrued interest	23,435	3,800
Other	11,053	6,640
	(71,274)	(73,065)
Loans to farmers	(315,060)	(235,268)
Loans receivable repaid	323,198	207,201
Proceeds from disposal of real estate	19,465	16,566
Other	(1,080)	3,903
Cash used in operating activities	(44,751)	(80,663)
Financing activities		
Loans from Canada		42,500
Loans repaid to Canada	(591,155)	(256,868)
Loans from capital markets	581,554	273,459
Debt issue expenses	(3,576)	(6,083)
Net increase in short-term notes	34,074	140,164
Cash provided by financing activities	20,897	193,172
Net increase (decrease) in cash and short-term investments	(23,854)	112,509
Cash and short-term investments (bank indebtedness) at beginning of the year	112,348	(161)
Cash and short-term investments at end of the year	88,494	112,348

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. The Corporation

Farm Credit Corporation was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is a Crown corporation named in Schedule C, Part I of the Financial Administration Act. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act in 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

In addition, the Corporation also administers certain programs assigned to it by the government. In the February 26, 1986 Budget, the government directed the Corporation to establish a $700.0 million Commodity-based Loan Program for existing clients who are experiencing financial difficulty and who meet the eligibility criteria. Under this program, reduced interest rates are available to borrowers and the loan principal is indexed to changes in commodity prices. The resulting net cash flow deficiencies are made up by the government to a maximum of $20.0 million for 1986-87 and $50.0 million for 1987-88.

In view of Canada's deficiency of equity in the Corporation and FCC's current financial condition, discussions are underway with the government to develop a financial recovery plan. A wide range of options is being considered. However, the government has yet to make a decision in this regard.

The Corporation operates in one business segment, providing long-term loans to Canadian farmers.

2. Significant accounting policies

(a) Allowance for losses on loans

The allowance for losses on loans represents an estimate of probable losses on the accounts outstanding at the end of the year and is based on a review of collectability of outstanding loans. Attention is focused on loans which are in arrears. With respect to this estimate, the Corporation recognizes that future economic and agricultural conditions are not predictable and, therefore, their impact on the collectability of loans is uncertain.

Actual losses on loans and write-downs of acquired real estate to net realizable value are charged to the allowance while recoveries of losses on loans are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for losses on loans. In addition to a specific allowance made as a result of the review of the outstanding loans in arrears, a general allowance is established to provide for losses on loans which have not yet been specifically identified.

(b) Revenue recognition

Interest income is recorded on an accrual basis. Interest is not recognized on non-performing loans. A non-performing loan is defined as a loan where, in management's opinion, there is reasonable doubt as to collectability.

Loan fees and charges are recorded when earned.

(c) Real estate

Real estate is carried at the lower of cost and net realizable value. It represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

(d) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation or amortization. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Computer hardware and software are depreciated using the straight-line method over their estimated useful lives. Other fixed assets are depreciated using the diminishing balance method.

(e) Debt discount and issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense on loans payable.

(f) Translation of foreign currencies

Loans payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are considered to be financing costs and are therefore amortized by charges to interest expense over the lives of the obligations on a straight-line basis. The related interest payable in foreign currencies on these debt issues is also hedged by currency conversion agreements and is translated into Canadian dollars at such contract rates.

(g) Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions are expensed during the year in which the services are rendered.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(i) Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect of transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes.

3. Loans receivable

	Maturities not exceeding	Annual interest rate %	1987	1986
			(in thousands of dollars)	
Loans to farmers, secured by mortgages	24 years	5-7 ⅞	556,501	609,767
	25 years	8-10 ⅞	2,070,218	1,812,994
	26 years	11-12 ⅞	1,561,319	1,650,900
	26 years	13-16 ¾	730,084	871,147
			4,918,122	4,944,808
Loans to farm syndicates, secured by notes	15 years	6 ¼-17 ½	7,573	9,012
Loans receivable from real estate sales, secured by agreements for sale or mortgages	26 years	5-15 ¾	35,690	30,478
			4,961,385	4,984,298

Maturities by fiscal year are as follows:

	1987	1986
	(in thousands of dollars)	
Past due	56,325	41,985
1987		76,206
1988	148,220	139,920
1989	163,554	149,770
1990	581,787	615,339
1991	289,975	221,937
1992	316,935	240,961
1993 through 2014	2,964,006	3,072,894
	4,520,802	4,559,012
Accrued interest	440,583	425,286
	4,961,385	4,984,298

During the year, interest not recognized on non-performing loans amounted to $55.4 million, (1986—$40.0 million). At March 31, 1987, the accumulated interest not recognized on non-performing loans amounted to $95.4 million.

Prepayments of principal from farmers of $215.9 million (1986—$106.3 million) were received during the year.

During the year, Commodity-based Loans in the amount of $242.6 million were disbursed. Of this amount, $13.5 million was used to pay arrears on the Corporation's previous loans.

4. Allowance for losses on loans

The allowance for losses on loans as at March 31, 1987, has been reduced by $15.0 million. This represents the balance of a $20.0 million commitment made in the February 26, 1986 Budget as part of the federal government's Farm Financial Assistance Package. The intent of this allocation was to reduce the impact of probable losses on the Corporation.

In addition, certain amounts relating to interest which were previously included in the 1986 comparative amounts of the loans receivable and the allowance for losses on loans have been restated to conform to the presentation adopted in 1987.

5. Loans payable

	Maturities not exceeding	Annual interest rate %	1987	1986
			(in thousands of dollars)	
Loans from Canada, secured by notes Farm Credit Act	10 years	6-7 ½	538,748	625,951
	14 years	8-10 ¾	1,460,830	1,529,561
	15 years	11-12 ¼	1,298,898	1,730,977
			3,298,476	3,886,489
Farm Syndicates Credit Act	7 years	9 ¾-16 ½	6,030	9,172
			3,304,506	3,895,661
Loans from capital markets, secured by notes Farm Credit Act	10 years	8 ¾-12 ¼	1,319,128	735,312
Amounts owing in respect of interest rate and currency conversion agreements	7 years	8 ¾-11	9,028	11,290
			4,632,662	4,642,263
Accrued interest			121,229	116,152
			4,753,891	4,758,415

FARM CREDIT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

Maturities by fiscal year are as follows:

	1987	1986
	(in thousands of dollars)	
1987		211,702
1988	201,851	211,885
1989	209,756	230,534
1990	855,290	861,462
1991	454,229	460,136
1992	334,697	346,651
1993 through 2005	2,576,839	2,319,893
	4,632,662	4,642,263
Accrued interest	121,229	116,152
	4,753,891	4,758,415

6. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is $225.0 million (1986—$225.0 million). During the year, no capital was contributed by Canada.

7. Income taxes

As at March 31, 1987 the Corporation has available various timing differences of approximately $321.0 million which have not been recognized in the accounts since these will not be utilized in the foreseeable future. These result primarily from differences between the provision for losses on loans charged to operations and the amount claimed for tax purposes pursuant to Section 33 of the Income Tax Act.

In addition, the loss carry-forward for income tax purposes which has not been recognized in the financial statements amounts to $13.0 million. Of this amount, $7.0 million will expire on March 31, 1993 and $6.0 million will expire March 31, 1994.

8. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1987 the Corporation's outstanding borrowings under this Act, comprising short-term notes of $271.6 million and loans payable of $4,617.6 million, were 22.39 times the capital of $218.3 million (1986—22.26 times).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to twenty-five million dollars. At March 31, 1987 the Corporation's loans from Canada under this Act were $6.0 million (1986—$9.2 million).

9. Commitments to farmers

As at March 31, 1987, loans to farmers approved but not disbursed amounted to $62.2 million (1986—$44.3 million). Of this amount, $53.3 million were for regular loan approvals, most of which were approved at rates from 10.75% to 11.50%. The balance of $8.9 million is related to Commodity-based Loans approved at rates of 6% and 8.50%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1987.

10. Operating leases

The future minimum lease payments by fiscal year required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
1988	1,426
1989	1,157
1990	1,004
1991	790
1992	500
1993 and subsequent	1,439
	6,316

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

11. Subsequent events

As an interim measure, effective April 1, 1987 and pending approval of Farm Credit Corporation's recovery plan, the Corporation has discontinued all financial market borrowings. Any required borrowing or refinancing, including any short-term requirements, will be made from the Consolidated Revenue Fund and will be subject to the approval of the Minister of Finance.

The moratorium on foreclosures was lifted on May 1, 1987. Accordingly, the Corporation may commence foreclosure actions after all alternatives have been considered.

12. Comparative figures

Certain 1986 comparative figures have been reclassified to reflect the presentation adopted in 1987.

SUMMARY PAGE

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice.

BACKGROUND

Since 1974, the Bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling and training, information and other management services to small business.

CORPORATION DATA

HEAD OFFICE	800 Victoria Square Box 335 Stock Exchange Tower Station Montreal, Quebec H4Z 1L4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Robert R. de Cotret, P.C., M.P.
DEPARTMENT	Regional Industrial Expansion and Science and Technology
YEAR AND MEANS OF INCORPORATION	1974; by the *Federal Business Development Bank Act* (S.C. 1974-75-76, C. 14); (successor to the Industrial Development Bank, established 1944).
CHIEF EXECUTIVE OFFICER	Guy A. Lavigueur
CHAIRMAN	William J. McAleer
AUDITOR	Price Waterhouse

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	1,920	1,595	1,566	1,616
Obligations to the private sector	1,563	1,184	1,023	921
Obligations to Canada	51	144	263	420
Equity of Canada	242	207	202	200
Cash from Canada in the period				
— budgetary	55	26	31	78
— non-budgetary	nil	nil	nil	nil

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with accounting principles generally accepted in Canada, consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff who conduct periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President, Internal Audit and the Independent Auditor have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined and reported upon by the Bank's independent auditor, Mr. Raymond J. Morcel, F.C.A. of Price Waterhouse, Chartered Accountants.

Guy A. Lavigueur
President

AUDITORS' REPORT

THE HONOURABLE MINISTER OF REGIONAL
INDUSTRIAL EXPANSION
THE HONOURABLE MINISTER OF STATE
SMALL BUSINESSES AND TOURISM

I have examined the balance sheet of the Federal Business Development Bank as at March 31, 1987, and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Federal Business Development Bank as at March 31, 1987, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, I have examined the transactions that came to my notice in the course of the above mentioned examination of the financial statements of the Federal Business Development Bank for the year ended March 31, 1987, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the FBDB Act and the by-laws of the Bank. My examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. In my opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond J. Morcel, F.C.A.
of Price Waterhouse

Montreal, June 10, 1987

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1987	1986
Cash	2,272	968
Treasury bills	15,664	14,093
	17,936	15,061
Loans	1,921,884	1,646,695
Venture capital investments (Note 3)	43,133	35,108
Interest due and accrued	14,623	21,657
	1,979,640	1,703,460
Less: accumulated provision for losses (Note 4)	125,565	141,831
	1,854,075	1,561,629
Long-term investment (Note 5)	28,000	
Fixed assets, less accumulated depreciation	2,007	5,766
Unamortized debt issue expenses	10,392	8,501
Other assets	7,814	4,030
	1,920,224	1,594,987

LIABILITIES	1987	1986
Cheques outstanding	6,755	10,513
Short-term notes	430,226	365,359
Accrued interest on short and long-term notes	48,031	41,601
Other liabilities	9,874	8,251
	494,886	425,724
Notes held by Canada (Note 6)	51,000	144,000
Notes payable, other than to Canada (Note 7)	1,132,718	818,371
	1,678,604	1,388,095
CAPITAL		
Capital paid in by Canada (Note 8)	484,600	456,600
Deficit	(242,980)	(249,708)
	241,620	206,892
	1,920,224	1,594,987

Approved by the Board:

H. BLOOMFIELD
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

FINANCIAL SERVICES

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1987	1986
Interest and Investment Income		
Loans	230,806	210,139
Venture capital investments	8,072	8,054
	238,878	218,193
Interest Expense		
Long-term notes	111,628	103,507
Short-term notes	36,534	35,195
	148,162	138,702
Net interest and investment income	90,716	79,491
Provision for losses on loans, guarantees and venture capital investments	29,671	24,041
Net interest and investment income after provision for losses	61,045	55,450
Non-Interest Expenses		
Salaries and staff benefits	34,123	30,946
Premises and equipment, including depreciation	7,335	7,160
Other expenses	12,859	12,515
	54,317	50,621
Net income (Note 13)	6,728	4,829
Net income attribuable to Loans Division	1,379	1,456
Venture Capital Division	5,349	3,373

MANAGEMENT SERVICES

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1987	1986
Salaries and staff benefits	18,724	16,662
Premises and equipment	3,664	3,251
Other expenses	11,303	11,768
Total expenditures	33,691	31,681
Less: revenue from CASE counselling, training seminar registration and other activities	6,840	5,752
Amount recovered from the Department of Regional Industrial Expansion Vote 50 (Vote 45 in 1986)	26,851	25,929
Net expenditures were incurred as follows		
Management Counselling	9,537	9,671
Management Training	5,223	6,400
Information Services	12,091	9,858
	26,851	25,929

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1987	1986
Deficit, beginning of year	(249,708)	(254,537)
Net income	6,728	4,829
Deficit, end of year	(242,980)	(249,708)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1987	1986
Operations		
Net income	6,728	4,829
Items not requiring an outlay of cash		
Provision for losses	29,671	24,041
Depreciation	860	1,032
Amortization of debt issue expenses	2,603	3,079
Net changes in accrued interest	13,464	(541)
Other	3,762	3,048
	57,088	35,488
Disbursements to borrowers and investees	(701,667)	(482,751)
Purchase of long-term investment	(28,000)	
Repayments by borrowers and investees	369,492	351,758
Cash used in operations	(303,087)	(95,505)
Treasury		
Issue of long-term notes	460,000	378,418
Repayment of long-term notes	(238,653)	(382,755)
Net increase in short-term notes	64,867	46,470
Capital paid in by Canada	28,000	
Sale of securities		40,495
Debt issue expenses	(4,494)	(8,209)
	309,720	74,419
Increase (decrease) in cash and Treasury bills, net of cheques outstanding	6,633	(21,086)
Cash and Treasury bills, net of cheques outstanding		
Beginning of year	4,548	25,634
End of year	11,181	4,548

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974, by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and venture capital operations are carried out by Financial Services. Management Services includes counselling, training and information services. A statement of operations is shown for Management Services since it is funded separately by Parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and venture capital investments

Provisions are established for specifically identified probable losses on loans, guarantees and venture capital investments, as well as for anticipated but unidentified losses. The specific provision is established on an account by account basis whereas the general provision is based on historical experience and is intended to cover losses on loans, guarantees and venture capital investments which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Regional Industrial Expansion and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long-term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

3. Venture capital investments

	1987	1986
	(in thousands of dollars)	
Shares	24,960	20,046
Shareholder advances	1,927	10,657
Participating debentures	14,476	1,242
Convertible debentures	1,770	3,163
	43,133	35,108

4. Accumulated provision for losses

	1987	1986
	(in thousands of dollars)	
Accumulated provision, beginning of year	141,831	157,737
Amounts written off during the year	(48,961)	(43,849)
Recovery of amounts previously written off	3,024	3,902
	95,894	117,790
Additional provision required for the year	29,671	24,041
Accumulated provision, end of year	125,565	141,831

5. Long-term investment

Pursuant to a Directive dated October 16, 1986, given by the Government of Canada to the Federal Business Development Bank under section 99 of the Financial Administration Act, the Bank has been directed to purchase from Cominco Ltd. 790,000 series "E" preferred shares for an amount of $79 million in three tranches. The first tranche of 280,000 preferred shares for $28 million was made during the year. The second tranche of $28 million was made on April 1, 1987, and the final tranche of $23 million is scheduled for fiscal 1989.

Cominco Ltd. is a Canadian mining producer of zinc and lead. This investment forms part of a $260 million programme of modernization relating to lead smelting operations in Trail, B.C. Funding for this share purchase is provided by capital paid into the Bank by the Government of Canada.

A twenty year agreement between the Government of Canada and Cominco Ltd. provides for a sharing in the risks of the project. The redemption of the Bank's investment and payment of dividends thereon are tied to the success of the project as determined by a profitability index which is related to the performance of lead and silver prices over the life of the agreement.

This investment is carried at cost and any dividends will be recorded when received.

FEDERAL BUSINESS DEVELOPMENT BANK—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

6. Notes held by Canada

All notes held by Canada, amounting to $51 million, at rates of 10% and 10⅛%, mature in fiscal 1988.

7. Notes payable, other than to Canada

Maturities by fiscal year were as follows:

Rate %	1988	1989	1990	1991	1992	1993-97	Total
			(in thousands of dollars)				
7			50,000				50,000
8⅝-9¾	55,000		157,600	128,968	105,000	174,975	621,543
10-11	78,000	53,000	69,875	3,000	3,000	9,000	215,875
12½-13⅝	109,600						109,600
14-14⅜	30,000	105,700					135,700
	272,600	158,700	277,475	131,968	108,000	183,975	1,132,718

The above includes notes payable of U.S. $100 million and Yen 16.4 billion.

8. Capital paid in by Canada

	1987	1986
	(in thousands of dollars)	
Capital, beginning of year	456,600	456,600
Cash paid in	28,000	
Capital, end of year	484,600	456,600

9. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating $7,486,651.

The undisbursed amount as at March 31, 1987, on loans and venture capital investments authorized aggregated $212,135,000 (1986—$185,712,000).

10. Lease commitments

Future minimum lease commitments under operating leases related to the rental of Bank premises are as follows:

	(in thousands of dollars)
1988	5,584
1989	4,412
1990	3,666
1991	3,177
1992	3,431
Thereafter	14,188
	34,458

11. Pension plan

The Bank has a pension plan for its employees which is contributory and trusteed. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation, the plan was fully funded as at December 31, 1985.

12. Statutory limitations on operations

The Minister of Finance may, with the approval of the Governor in Council, authorize capital payments to the Bank not in excess of an aggregate amount determined by the application of Section 28 of the Federal Business Development Bank Act. Under current ministerial interpretation of the provisions of this Section, the Bank is presently authorized to receive capital payments to the extent that total capital paid in by Canada does not exceed $554 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times the amounts of its capital and deficit (or up to 15 times with the approval of the Governor in Council) and may not exceed $3.2 billion.

13. Financial services

The statement of operations for Financial Services is comprised of the results of the Loans Division and the Venture Capital Division which are segregated below. Within the capital of the Bank as at March 31, 1986 and 1987, was an amount of $35.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

	1987			1986		
	Loans	Venture Capital	Total	Loans	Venture Capital	Total
			(in thousands of dollars)			
Interest and investment income	230,806	8,072	238,878	210,139	8,054	218,193
Interest expense	148,162		148,162	138,702		138,702
Net interest and investment income	82,644	8,072	90,716	71,437	8,054	79,491
Provision for losses	29,608	63	29,671	21,539	2,502	24,041
Net interest and investment income after provision for losses	53,036	8,009	61,045	49,898	5,552	55,450
Non-interest expenses	51,657	2,660	54,317	48,442	2,179	50,621
Net income	1,379	5,349	6,728	1,456	3,373	4,829

14. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1986, have been reclassified to conform with the presentation adopted for the fiscal year ended March 31, 1987.

SUMMARY PAGE

FRESHWATER FISH MARKETING CORPORATION

MANDATE

To regulate inter-provincial and export trade in freshwater fish.

BACKGROUND

The corporation's Act gives it a monopoly over inter-provincial and export trade in freshwater fish originating in the Northwest Territories, the three prairie provinces and parts of northern Ontario. The objectives of the corporation are (a) to market fish in an orderly manner; (b) to increase returns to fishermen; and (c) to promote international markets for, and increase inter-provincial and export trade in, fish. The Act also requires the corporation to conduct its operations on a self-sustaining financial basis without appropriations.

CORPORATION DATA

HEAD OFFICE	1199 Plessis Road Winnipeg, Manitoba R2C 3L4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Thomas E. Siddon, P.C., M.P.
DEPARTMENT	Fisheries and Oceans
YEAR AND MEANS OF INCORPORATION	1969; by the *Freshwater Fish Marketing Act* (R.S.C. 1970, F-13)
CHIEF EXECUTIVE OFFICER	J.T. Dunn
CHAIRMAN	John McFarlane
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends April 30.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	18.9	25.5	25.0	19.5
Obligations to the private sector	2.4	1.9	1.9	1.3
Obligations to Canada	0.9	14.7	13.6	9.8
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	(13.8)	2.2	3.5	(8.3)

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

TO THE MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and the by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 13, 1987

BALANCE SHEET AS AT APRIL 30, 1987

ASSETS	1987	1986
	$	$
Current		
Cash		1,403.010
Accounts receivable		
Trade	4,818,391	5,785,304
Contributions (Note 3)	79,319	62,871
Other	911,265	701,413
Inventory		
Finished fish products	5,441,418	10,052,400
Packaging material and parts	996,559	822,272
Prepaid expenses	50,313	25,063
	12,297,265	18,852,333
Property, plant and equipment (Note 4)	6,652,677	6,610,896
	18,949,942	25,463,229

LIABILITIES	1987	1986
	$	$
Current		
Bank indebtedness	159,189	
Accounts payable	2,002,912	2,133,752
Accrued interest payable	1,992	483,755
Loans from Canada (Note 5)	900,000	14,652,589
Provision for final payments to fishermen	13,659,913	6,331,518
	16,724,006	23,601,614
EQUITY		
Retained earnings	2,225,936	1,861,615
	18,949,942	25,463,229

Approved by the Board:

R. E. ENGLAND
Director

D. M. GAUVIN
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1987

	1987	1986
	$	$
Sales		
Domestic	7,575,999	7,599,310
Export	51,071,240	41,070,407
	58,647,239	48,669,717
Expenses		
Cost of sales	41,204,509	37,812,656
Interest (Note 6)	826,142	1,449,848
Salaries and employee benefits	933,920	1,013,033
Depreciation and amortization	938,705	900,487
Bad debts	59,858	38,979
Other	659,871	846,638
	44,623,005	42,061,641
Income before provision for final payments to fishermen	14,024,234	6,608,076
Provision for final payments to fishermen	13,659,913	6,331,518
Net income for the year	364,321	276,558
Retained earnings at beginning of the year	1,861,615	1,585,057
Retained earnings at end of the year	2,225,936	1,861,615

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1987

	1987	1986
	$	$
Cash provided by (used for)		
Operating Activities		
Income before provision for final payments to fishermen	14,024,234	6,608,076
Add (deduct):		
Items not affecting working capital		
Depreciation and amortization	938,705	900,487
Gain on sale of fixed assets		(60,428)
Net changes in non-cash working capital balances relating to operations	4,516,267	827,957
Cash provided by operations	19,479,206	8,276,092
Investing Activities		
Additions to property, plant and equipment	(1,174,146)	(999,438)
Proceeds on sale of property, plant and equipment	70,339	201,794
Cash applied to investing activities	(1,103,807)	(797,644)
Financing Activities		
Repayment of capital loans	(2,652,589)	(857,616)
Contributions for plant and equipment	109,106	95,014
Cash applied to financing activities	(2,543,483)	(762,602)
Final payments to fishermen	(6,294,115)	(7,271,750)
Increase (decrease) in cash during the year	9,537,801	(555,904)
Cash and cash equivalents, beginning of year	(10,596,990)	(10,041,086)
Cash and cash equivalents, end of year	(1,059,189)	(10,596,990)
Cash and cash equivalents are composed of		
Cash		1,403,010
Bank indebtedness	(159,189)	
Working capital loans from Canada	(900,000)	(12,000,000)
	(1,059,189)	(10,596,990)

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1987

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Schedule C, Part I of the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Machinery and office equipment	Declining balance	10-25%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Packer vessel		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction. Foreign exchange gains and losses are included in interest expense.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1987—*Concluded*

3. Contributions receivable

	1987	1986
	$	$
Government of Canada		
Department of Regional Industrial Expansion	78,834	57,458
National Research Council	485	
Canada Employment and Immigration Commission		5,413
	79,319	62,871

Total contributions from the Government of Canada towards the cost of property, plant and equipment, market research development and job creation programs earned by the Corporation during the year were $256,775 (1986—$235,241).

4. Property, plant and equipment

	1987			1986
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	214,428		214,428	216,428
Buildings	5,386,223	2,214,460	3,171,763	3,234,165
Equipment	6,573,904	4,377,677	2,196,227	2,243,921
Fresh fish delivery tubs	1,692,084	1,040,550	651,534	606,152
Packer vessel	444,492	363,840	80,652	40,498
Leasehold improvements	420,904	364,375	56,529	68,801
Construction in progress	281,544		281,544	200,931
	15,013,579	8,360,902	6,652,677	6,610,896

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At the end of the year the outstanding amounts were as follows:

	1987		1986	
	Interest rate	Amount	Interest rate	Amount
	%	$	%	$
Working capital loans	7.02	400,000	9.125	8,000,000
	8.134	500,000	9.375	2,000,000
			9.500	2,000,000
		900,000		12,000,000
Capital loans			10.125	53,359
			10.875	1,191,122
			14.000	408,108
			15.375	450,000
			15.625	550,000
				2,652,589

Working capital loans are repayable on demand and capital loans are repaid in amounts at least equal to the sum of the annual provision for depreciation and amortization on property, plant and equipment and proceeds derived from disposals thereof.

6. Interest expense

	1987	1986
	$	$
Interest on loans from Canada		
Working capital	725,192	1,211,481
Capital	29,488	360,351
	754,680	1,571,832
Losses (gains) on foreign exchange	187,949	(50,657)
Interest income (net)	(116,487)	(71,327)
	826,142	1,449,848

7. Income taxes

The Corporation is eligible to deduct for tax purposes a portion of its eligible capital cost allowance, and accordingly has no taxable income for the year. At April 30, 1987, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $5,121,889 (1986—$5,505,387) which can be used to reduce future years' taxable income.

8. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $1,147,614 (1986—$836,234) to the following foreign sales agents: Frohman International, Juhl Brokerage Incorporation, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Sahakian, Salm & Gordon, Benolken Brokerage Company, International Pacific Seafoods, Inc.,—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; AB.P. Jorgensen—Sweden; Rud Kanzow Gmbh & Co.—Germany.

9. Comparative figures

Certain figures for 1986 presented for comparison purposes have been reclassified to conform to the 1987 presentation.

SUMMARY PAGE

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service in designated Canadian waters in the Great Lakes area and in and around Ontario, and in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	132 Second Street East P.O. Box 95 Cornwall, Ontario K6H 5R9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52), incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Richard G. Armstrong
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	5.2	2.0	4.3	3.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(1.0)	(5.2)	(2.2)	(1.9)
Cash from Canada for the year				
— budgetary	nil	3.4	0.3	0.2
— non-budgetary	nil	nil	nil	nil

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1986 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations, and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
January 30, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986 $	1985 $
Current		
Cash and short-term deposits	3,195,752	322,314
Accounts receivable	1,936,068	1,651,705
	5,131,820	1,974,019
Fixed, at cost		
Buildings	63,642	63,642
Furniture and equipment	94,418	73,663
	158,060	137,305
Less: accumulated depreciation	122,462	113,037
	35,598	24,268
	5,167,418	1,998,287

LIABILITIES	1986 $	1985 $
Current		
Accounts payable and accrued liabilities	2,710,085	3,229,844
Accrued employee termination benefits	35,477	648,638
	2,745,562	3,878,482
Long-term		
Accrued employee termination benefits	3,462,137	3,294,364
	6,207,699	7,172,846
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(1,123,855)	(5,258,133)
	(1,040,281)	(5,174,559)
	5,167,418	1,998,287

Approved by the Board:

R. G. ARMSTRONG
Director

G. ST. MARSEILLE
Director

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Revenues		
Pilotage charges	11,082,134	8,275,829
Despatching and pilot boat income	198,350	207,976
Interest and other income	103,522	99,211
	11,384,006	8,583,016
Expenses		
Pilots' salaries and benefits	7,865,224	8,574,418
Staff salaries and benefits	1,008,555	1,141,667
Transportation and travel	724,116	657,489
Pilot boats	494,474	488,062
Employee termination benefits	310,089	627,514
Communications	57,072	74,333
Purchased despatching services	41,385	33,776
Rentals	40,166	34,571
Professional and special services	33,363	73,706
Utilities, materials and supplies	26,043	36,267
Repairs and maintenance	16,277	15,868
Depreciation	9,687	12,752
Bad debts (recoveries)	(16,223)	25,559
	10,610,228	11,795,982
Profit (loss) for the year	773,778	(3,212,966)

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Balance, beginning of the year	5,258,133	2,308,231
Parliamentary appropriation (Note 3)	(3,360,500)	(263,064)
(Profit) loss for the year	(773,778)	3,212,966
Balance, end of the year	1,123,855	5,258,133

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Financing activities		
Parliamentary appropriation	3,360,500	263,064
Operating activities		
Cash provided from (used in) operations		
Profit (loss) for the year	773,778	(3,212,966)
Items not requiring cash		
Employee termination benefits	310,089	627,514
Depreciation	9,687	12,752
	1,093,554	(2,572,700)
Increase (decrease) in accounts payable and accrued liabilities	(519,759)	133,569
Increase in accounts receivable	(284,363)	(276,548)
Decrease in accrued employee termination benefits	(755,477)	(139,162)
	(466,045)	(2,854,841)
Investing activities		
Additions to fixed assets	(21,017)	(9,905)
Increase (decrease) in cash	2,873,438	(2,601,682)
Cash and short-term deposits, beginning of the year	322,314	2,923,996
Cash and short-term deposits, end of the year	3,195,752	322,314

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and objectives

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act, incorporated as a limited company on May 17, 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, the Authority is deemed to be a parent Crown corporation listed in Schedule C Part I thereto. The majority of shares issued by the Authority are held by The St. Lawrence Seaway Authority, also a parent Crown corporation. The balance is held by the Authority's Chairman and six Directors appointed by the Governor in Council.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is exempt from any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations to finance capital expenditures are recorded as contributed capital.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees. The current liability reflects the accrued termination benefits of only those employees who have indicated their intention to terminate their employment within the coming year.

3. Parliamentary appropriation

The parliamentary appropriation of $3,360,500 (1985—$263,064), reflected in the statement of deficit appeared in Supplementary Estimates "C" and represents funding of the previous year's cash operating loss.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

4. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $293,000 as of December 31, 1986 (1985 — $352,000) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1986, the pension expense was $541,158 (1985 — $593,534) including $48,028 (1985 — $61,066) for past service contributions.

5. Commitments

The Authority has entered into a long-term lease for the rental of office space. The minimum annual rental payments which will be paid over the life of the lease are as follows:

	$
1987	33,820
1988	35,500
1989	2,970
	72,290

In addition, the Authority has requested tenders for its pilot boat services for the next two years. The estimated commitment with respect to these contracts is approximately $300,000 a year.

SUMMARY PAGE

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1986 amounted to 14.1 million tonnes including 2.3 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia B3J 2P6
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David F. Bellefontaine
CHAIRMAN	Raymond V. Beck
AUDITOR	Doane Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	7 months to Dec. 31, 1984
At the end of the year			
Total Assets	60.6	60.2	58.3
Obligations to the private sector	nil	nil	nil
Obligations to Canada*	30.0	25.6	25.6
Equity of Canada	23.2	23.9	22.2
Cash from Canada in the period			
— budgetary**	nil	(negl.)	0.6
— non-budgetary	4.1	nil	nil

* Excludes $5.0 million in accrued interest owed to Canada.

** Takes no account of special contributions to Canada in 1986 of $1.9 million.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Halifax Port Corporation as at December 31, 1986, and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

Halifax, Canada
February 6, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986 $	1985 $
Current		
Cash	52,148	228,147
Investments (Note 3)	3,999,445	3,597,121
Accounts receivable	2,590,519	1,753,353
Materials and supplies	92,842	84,491
	6,734,954	5,663,112
Investments (Note 3)	33,195	33,090
Amounts receivable		350,782
Fixed (Note 4)	53,839,280	54,172,543
	60,607,429	60,219,527

LIABILITIES	1986 $	1985 $
Current		
Accounts payable and accrued liabilities	837,109	4,468,785
Grants in lieu of municipal taxes	32,702	163,809
Deferred revenues	858,106	523,308
Current portion of long-term debt	276,080	
	2,003,997	5,155,902
Accrued employee benefits	682,648	652,043
Loans from Canada (Note 5)	34,680,853	30,556,933
	37,367,498	36,364,878
EQUITY		
Contributed capital	72,136,346	72,136,346
Contribution to Canada (Note 6)	(1,920,000)	
Deficit	(46,976,415)	(48,281,697)
	23,239,931	23,854,649
	60,607,429	60,219,527

On behalf of the Board:

RAYMOND V. BECK
Chairman

DAVID F. BELLEFONTAINE
General Manager and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Revenue from operations	11,037,012	9,779,179
Operating and administrative expenses	6,788,356	6,290,314
Depreciation	2,002,115	1,519,654
Grants in lieu of municipal taxes	668,352	818,640
Loss on grain elevator operations (Note 7)		75,069
	9,458,823	8,703,677
Income from operations	1,578,189	1,075,502
Investment income	361,937	663,275
Interest expense	(476,582)	(37,989)
Loss on disposal of fixed assets	(407,262)	
	(521,907)	625,286
Net income before extraordinary item	1,056,282	1,700,788
Extraordinary item		
Gain on sale of land	249,000	
Net income	1,305,282	1,700,788
Deficit, beginning of year	(48,281,697)	(49,982,485)
Deficit, end of year	(46,976,415)	(48,281,697)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Operating activities		
Net income before extraordinary item	1,056,282	1,700,788
Depreciation	2,002,115	1,519,654
Other	437,762	(51,772)
Decrease (increase) in operating components of working capital	(3,997,423)	1,101,367
Cash provided by (applied to) operating activities	(501,264)	4,270,037
Financing activities		
Capital grants		(10,263)
Loans from Canada	4,123,920	2,650,000
Loans from Canada currently payable		(2,650,000)
Cash provided by (applied to) financing activities	4,123,920	(10,263)
Investing activities		
Proceeds from sale of land	249,000	
Additions to fixed assets	(2,080,510)	(12,288,251)
Other	355,179	(68,377)
Cash applied to investing activities	(1,476,331)	(12,356,628)
Contribution to Canada	(1,920,000)	
Increase (decrease) in cash and short-term investments	226,325	(8,096,854)
Cash and short-term investments, beginning of the year	3,825,268	11,922,122
Cash and short-term investments, end of year	4,051,593	3,825,268

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to the Halifax Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Insurance

   Canada Ports Corporation assumes substantially all risks against fire and general perils, as well as worker compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

   (e) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (f) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

3. Investments

	1986		1985	
	Amortized cost	Face value	Amortized cost	Face value
	$	$	$	$
Short-term	3,999,445	4,045,400	3,597,121	3,618,500
	Amortized cost	Market value	Amortized cost	Market value
Long-term	33,195	33,242	33,090	33,242

4. Fixed assets

	1986				1985
	Depreciation rates	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		23,324,979		23,324,979	18,024,654
Dredging	2.5-6.7	2,596,947	2,201,275	395,672	422,230
Berthing structures	2.5-10	32,234,879	16,883,596	15,351,283	7,853,789
Buildings	2.5-10	17,218,138	10,702,336	6,515,802	7,227,753
Utilities	3.3-10	4,409,404	1,659,267	2,750,137	1,402,979
Roads and surfaces	2.5-10	6,434,209	3,203,685	3,230,524	2,698,939
Machinery and equipment	5-100	9,230,913	7,389,937	1,840,976	1,554,323
Office furniture and equipment	20	790,302	489,053	301,249	351,707
Projects under construction		128,658		128,658	14,636,169
		96,368,429	42,529,149	53,839,280	54,172,543

5. Loans from Canada

	1986	1985
	$	$
Non-interest bearing loan with indefinite due date	25,555,762	25,555,762
Accrued interest on loans not due and payable	5,001,171	5,001,171
	30,556,933	30,556,933
10% loan maturing on December 31, 1996 repayable in blended annual principal and interest payments of $716,080	4,400,000	
Less current portion repayable within one year	276,080	
	4,123,920	
	34,680,853	30,556,933

The loans from Canada are unsecured.

6. Contribution to Canada

This amount was paid pursuant to a demand from the Government of Canada.

7. Comparative Figures

Certain of the 1985 comparative figures have been restated to separately disclose as follows the grain elevator operations:

	$
Revenue from operations	1,981,725
Operating and administrative expenses	1,933,839
Grants in lieu of municipal taxes	122,955
	2,056,794
Loss on operations	(75,069)

SUMMARY PAGE

HARBOURFRONT CORPORATION

MANDATE

a) To develop, manage and operate the waterfront in accordance with the development framework.

b) To initiate, conduct or sponsor cultural, recreational, scientific and educational programs which, in its opinion are of advantage to the public.

BACKGROUND

The Harbourfront site was delineated by the federal government in 1972 through the assembly of lands it owned plus other lands it expropriated. Extensive decayed properties were removed. With the efforts of all levels of government and an interim board, a long-term development plan was established and the mandate for Harbourfront Corporation was put in place in 1978. Since 1976, active Harbourfront programs of cultural, recreational and educational activities have made the site an attractive, busy public place. In addition to its spending on facilities for public use, the corporation has furthered private sector development on the site by leasing some land and selling air rights. With its cash flow from development, Harbourfront is now close to financial self-sufficiency in its operation.

CORPORATION DATA

HEAD OFFICE	Suite 500 410 Queen's Quay West Toronto, Ontario M5V 1A2
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1936; as Terminal Warehouses Ltd, under the Ontario *Companies Act*; July 14, 1978, as Harbourfront Corporation, under the *Business Corporations Act* of Ontario; continued under the *Canada Business Corporations Act*, December 21, 1984.
CHIEF EXECUTIVE OFFICER (ACTING)	Frank Mills
CHAIRMAN	Consiglio Di Nino
AUDITOR	Green & Cadsby

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85 (restated)	1983-84
At the end of the period				
Total Assets	37.1	36.3	27.9	9.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1.4	0.3	0.2	0.5
Cash from Canada in the period				
— budgetary	1.0	6.1	20.9	14.0
— non-budgetary	nil	nil	nil	nil

HARBOURFRONT CORPORATION

AUDITOR'S REPORT

TO THE HONOURABLE STEWART McINNES, P.C., M.P.
MINISTER OF PUBLIC WORKS

We have examined the balance sheet of Harbourfront Corporation as at March 31, 1987 and the statements of income, retained equity and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of Harbourfront Corporation for the year ended March 31, 1987, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the charter and by-laws of the corporation and the seven year management agreement dated June 13, 1980 as subsequently amended. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Green and Cadsby
Chartered Accountants

Toronto, Canada
June 11, 1987

BALANCE SHEET MARCH 31, 1987

ASSETS	1987	1986
	$	$
Cash and term deposits (Note 2)	1,618,135	318,352
Government of Canada—Receivable (Note 2)	357,022	344,733
Due from related companies (Note 2)	1,881,695	162,488
Receivables and other assets (Note 4)	3,482,824	3,028,184
Due under development agreements (Note 6)	22,388,972	23,451,292
Deposit with Receiver General (Notes 2 and 5)	6,972,765	8,773,245
Fixed assets (Note 7)	423,536	230,717
	37,124,949	36,309,011

LIABILITIES	1987	1986
	$	$
Accounts payable and accrued liabilities	3,329,372	2,206,904
Unearned revenue from development agreements (Note 8)	30,154,518	31,034,821
Deferred development contributions (Note 9)	1,442,583	1,799,414
Other deferred revenues	781,619	932,361
	35,708,092	35,973,500
SHAREHOLDER'S EQUITY		
Capital		
Authorized		
500,000—Common shares		
Issued		
215,500—Common shares	1	1
Retained Equity	1,416,856	335,510
	1,416,857	335,511
	37,124,949	36,309,011

See accompanying notes

On behalf of the Board:

CON di NINO
Director

BRAM APPEL
Director

HARBOURFRONT CORPORATION—*Continued*

STATEMENT OF RETAINED EQUITY FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Retained earnings (deficit) at beginning of year	(854,206)	243,193
Net income for the year	1,081,346	92,317
Transfer to restricted surplus	(8,317,503)	(1,189,716)
Transfer from restricted surplus	9,800,000	
Retained earnings (deficit) at end of year	1,709,637	(854,206)
Restricted surplus at beginning of year	1,189,716	
Transfer from retained earnings	8,317,503	1,189,716
Appropriation of restricted surplus	(9,800,000)	
Restricted surplus (deficit) at end of year (Note 11)	(292,781)	1,189,716
Retained equity at beginning of year	335,510	243,193
Retained equity at end of year	1,416,856	335,510

See accompanying notes

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operations		
Income		
Government of Canada—Contribution (Note 2)		205,700
Rental from revenue producing property	1,709,631	1,563,040
Parking, concessions and other income	3,657,219	3,834,201
Events admissions	1,215,423	980,239
Events sponsorships	1,520,629	1,257,543
Interest earned under Harbourfront Capital Account (Note 2)	532,977	557,062
Interest and fees earned under development agreements	2,245,532	1,582,515
	10,881,411	9,980,300
Expenses		
Personnel (Note 10)	4,967,311	4,443,437
Property and operations	1,608,402	1,442,207
Events production and marketing	3,560,932	2,738,055
General and administration	2,673,538	2,387,702
Depreciation	147,746	66,298
	12,957,929	11,077,699
Loss from operations	2,076,518	1,097,399
Development		
Income		
Contributions applied (Note 9)	3,278,831	11,995,955
Interest	14,182	88,838
	3,293,013	12,084,793
Income from the sale of air rights	8,276,220	1,168,000
Income from capitalized leases	41,283	21,716
	11,610,516	13,274,509
Expenses		
Site improvements	8,452,652	11,135,816
Land acquisition		948,977
	8,452,652	12,084,793
Income from development	3,157,864	1,189,716
Net income for the year	1,081,346	92,317

See accompanying notes

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating and Development Activities		
Funds provided from		
Net income for the year	1,081,346	92,317
Expenses not requiring cash outlay		
Depreciation expense	147,746	66,298
	1,229,092	158,615
Funds increased by		
Deferred revenue from development agreements		15,140,698
Due under development agreements	1,062,320	
Receivable from Government of Canada		6,514,000
Deferred revenue		55,186
Deposit with Receiver General	1,800,480	
Accounts payable and accrued liabilities	1,122,467	
	3,985,267	21,709,884
Funds reduced by		
Due under development agreements		(13,853,414)
Deferred revenue from development agreements	(880,303)	
Deferred development contributions	(356,831)	
Receivable from Government of Canada	(12,289)	
Deferred revenue	(150,742)	
Deposit with Receiver General		(4,931,875)
Development contributions		(4,785,104)
Accounts payable and accrued liabilities		(2,056,169)
Receivables and other assets	(454,640)	(1,538,984)
Due from related companies	(1,719,207)	
	(3,574,012)	(27,165,546)
Funds increased (reduced) by operating and development activities	1,640,347	(5,297,047)
Investing activities		
Land acquired from the Crown		(1)
Operating fixed assets	(340,564)	(297,013)
	(340,564)	(297,014)
Increase (Decrease) in Funds	1,299,783	(5,594,061)
Cash and term deposits at beginning of year	318,352	5,912,413
Cash and term deposits at end of year	1,618,135	318,352

See accompanying notes

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1987

1. General

The Company, incorporated under the Laws of Ontario, was continued under Section 181 of the Canada Business Corporations Act by Certificate of Continuance dated December 21, 1984.

The Company is a Crown corporation listed under Part I of Schedule C of the Financial Administration Act. Share capital is held by Her Majesty the Queen in Right of Canada as represented by the Minister of Public Works.

The Company is exempt from Corporation Income Taxes under Section 149(1)(d) of the Income Tax Act.

The Company owns shares in the following subsidiary companies:

630370 Ontario Limited
15972 Canada Limited
Peter Street Basin Properties Inc.
Harbourpoint Developments (Harbourfront) Ltd.

HARBOURFRONT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

2. Related parties transactions

Pursuant to a seven year agreement dated June 13, 1980 as subsequently amended, Her Majesty the Queen in Right of Canada, has granted the Company the right to operate, manage, maintain and develop certain premises situated on the Toronto harbourfront for commercial and residential purposes, including the leasing of space and to initiate, conduct or sponsor on the premises cultural, recreational and educational programmes for the benefit of the public. Subsequent to March 31, 1987, this contract has been extended to March 31, 1988. This extension is subject to the understanding that revisions to the Agreement may be required prior to the new expiry date as a result of present and impending policy reviews related to the future mandate.

Funds received on account of development rights and capitalized land leases are remitted to the Receiver General for deposit in the Harbourfront Capital Account, an interest bearing trust account within the Consolidated Revenue Fund of the Government of Canada.

The Corporation may, with the approval of the Governor in Council, upon recommendation of the Treasury Board, withdraw amounts of principal remitted to the Harbourfront Capital Account for purposes consistent with the development and financial objectives of the Corporation.

The following summarizes related party transactions for the year.

Government of Canada contributions:

	1987	1986
	$	$
Operating contribution		205,700
Development contribution	954,000	5,886,300
	954,000	6,092,000
Interest received and receivable from the Harbourfront Capital Account	532,977	557,062
Government of Canada receivable	357,022	344,733

At March 31, 1987, $500,000 received under a development agreement and included in cash and term deposits, remained to be remitted to the Harbourfront Capital Account.

The Company is related to two cultural corporations, Art Gallery at Harbourfront and School by the Water by virtue of common management. In both cases Harbourfront has majority representation on the Boards of Directors. The Company also acts as financial agents for these companies.

	Art Gallery at Harbourfront	School by the Water	1987	1986
	$	$	$	$
Operating contribution	194,600	81,300	275,900	243,400
Amounts receivable at March 31	1,751,561	130,134	1,881,695	162,488

The major portion of the $1,751,561 amount receivable from the Art Gallery at Harbourfront as at March 31, 1987 is related to the construction of the Gallery's new Power Plant building. The Gallery will repay Harbourfront, with interest tied to interest rates earned by the Harbourfront Capital Account, as pledges and donations are received in future years as follows:

	$
1988	710,842
1989	263,795
1990	245,331
1991	178,585
1992	105,352
	1,503,905

3. Accounting policies

Land

The land being developed by Harbourfront is owned by Her Majesty the Queen in Right of Canada except for certain designated portions that have been conveyed to the Company for nominal consideration to facilitate certain redevelopment agreements. Land, the acquisitions of which are funded by contributions from the Government of Canada, is owned by the Government of Canada, and accordingly, is recorded as expenditures. Land transferred to the Company from the Government of Canada is transferred and recorded at $1.

Buildings and site improvements

The Company records the costs of maintaining and improving the site and buildings thereon as expenditures in the year incurred, except for additions to land conveyed to and retained by the Company which are capitalized.

Operating fixed assets

Certain operating fixed assets were originally transferred from the Government of Canada to the Company by Order in Council for $1. Additions to March 31, 1985 were recorded as expenditures and equipment capital leases were treated as operating leases.

Operating assets, consisting of machinery, equipment and office furniture, are recorded at cost and depreciated over their useful lives. Assets reflected in the financial statements include additions, including acquisitions through capital leases, if any, after March 31, 1986.

Recognition of revenues

Development rights and leases

Upon closing of development agreements, the Company records all amounts received and receivable which are reasonably determinable as unearned revenue. Sales of air rights are recognized and net income is recorded upon transfer of title of said air rights and registration of the condominium development. Capitalized land leases are recognized on a straight line basis over the lease term.

Interest

Interest earned by the Corporation from the monies held in the Harbourfront Capital Account and interest earned on balances due under development agreements, are part of the operating revenues of the Corporation.

Government contributions

Contributions from the Government of Canada are recognized at the time they are authorized as payable to the Company.

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries.

Retained equity

Retained equity consists of retained earnings and restricted surplus (deficit). Net income recognized under development agreements and capitalized land leases, is transferred to the restricted surplus account to reflect the restriction set out in Note 2. Transfers out of the restricted surplus account to retained earnings are

HARBOURFRONT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

limited to such amounts as are approved by the Governor in Council, upon recommendation of the Treasury Board.

4. Receivables and other assets

	1987	1986
	$	$
Accounts receivable	653,091	316,144
Interest and construction allowances under development agreements	1,717,594	1,277,016
Interest, other	99,578	86,063
Development fees	450,000	500,000
Participating income receivable	37,616	124,355
Programming grants receivable	65,700	95,050
Prepaid expenses and deposits	459,245	629,556
	3,482,824	3,028,184

5. Deposit with Receiver General

As of March 31, 1987, the Corporation had received and paid $7,999,520 into the Harbourfront Capital Account. Balances due upon the registration of various condominium developments amount to $22,388,972 and will be remitted to the Harbourfront Capital Account on receipt.

	1987	1986
	$	$
Balance at beginning of year	8,773,245	3,841,370
Deposits during year	7,999,520	4,931,875
Withdrawals during year	(9,800,000)	
Balance at end of year	6,972,765	8,773,245

6. Due under development agreements

	Due within one year	Due after one year	Total 1987	Total 1986
	$	$	$	$
Amounts due, interest bearing	8,683,253	900,000	9,583,253	4,833,253
Amounts due, non-interest bearing	8,341,094	4,464,625	12,805,719	18,618,039
	17,024,347	5,364,625	22,388,972	23,451,292

7. Fixed assets

Fixed assets consist of:

	Cost	Accumulated depreciation	Net 1987	Net 1986
	$	$	$	$
Land	1		1	1
Operating fixed assets transferred from Crown	1		1	1
Equipment	637,578	214,044	423,534	230,715
	637,580	214,044	423,536	230,717

8. Unearned revenue from development agreements

	1987	1986
	$	$
Balance at beginning of year	31,034,821	15,894,123
Amounts received	500,000	2,477,000
Amounts receivable	6,937,200	13,853,414
	38,472,021	32,224,537
Earned in year	8,317,503	1,189,716
Balance at end of year	30,154,518	31,034,821

9. Deferred development contributions

	1987	1986
	$	$
Deferred contributions at beginning of year	1,799,414	6,472,518
Contributions during year		
Government of Canada (Note 2)	954,000	5,886,300
Allowances under development agreements	1,168,000	1,436,551
Sponsorships	800,000	
	4,721,414	13,795,369
Contributions applied in year	3,278,831	11,995,955
Deferred contributions at end of year	1,442,583	1,799,414

The deferred contributions at beginning of 1986 were represented by contributions from the Government of Canada.

10. Personnel

Personnel costs were incurred in each operational area as follows:

	1987	1986
	$	$
Property and operations	1,028,750	983,089
Events production	2,315,914	2,125,532
General and administration	1,212,362	955,783
Planning and development	410,285	379,033
	4,967,311	4,443,437

11. Restricted deficit

The restricted deficit arises as a result of Harbourfront Capital Account funds advanced to provide working capital for the Corporation, in excess of the recognition of income from development agreements, as summarized below.

Recognized as income

	$
1986	1,189,716
1987	8,317,503
	9,507,219
Advances in excess of recognized income	292,781
Amounts withdrawn per Note 5	9,800,000

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

The following items maintain a consistent relationship:

	1987	1986
	$	$
Funds received and deposited with Receiver General	16,772,765	8,773,245
Approved withdrawals	(9,800,000)	
Deposit with Receiver General (Notes 2 and 5)	6,972,765	8,773,245
Deposit received under development agreement	500,000	
Amounts due under development agreements (Note 6)	22,388,972	23,451,292
	29,861,737	32,224,537
Unearned revenue from development agreements (Note 8)	30,154,518	31,034,821
Restricted surplus (deficit)	(292,781)	1,189,716
	29,861,737	32,224,537

12. Comparative figures

Certain other 1986 comparative figures have been reclassified in order to conform with the financial statement presentation adopted for 1987.

13. Cumulative contributions by the Government of Canada

The following historical cost information in millions of dollars has been supplied by the Department of Public Works:

	Fiscal 1972 to 1980	Fiscal 1981 to 1987	Total
	$	$	$
Land acquisition	54.4		54.4
Operating and capital expenditures	21.5		21.5
Operating contributions		8.5	8.5
Development and land acquisition contributions		51.3	51.3
	75.9	59.8	135.7

Funds contributed subsequent to fiscal 1980 represent expenditures pursuant to the Management Agreement referred to in Note 2.

14. Commitments

The contractual principal repayments under equipment leases entered into prior to April 1, 1985 are as follows:

Fiscal year	$
1988	102,798
1989	38,089
1990	25,891

15. Uncertainties and Contingencies

(a) A policy review of Harbourfront Corporation is in progress. To avoid actions that will prejudice the Corporation's ability to properly consider and act upon any recommendations, the Minister of Public Works on May 5, 1987 instructed the Corporation that all capital projects be put in abeyance. Projects which have received the required building permits from the City of Toronto and are now under construction are proceeding. All other projects requiring building permits are in abeyance.

Due to the nature of the review and the uncertainty of its results, these financial statements give no effect to the financial implications of the projects under suspension.

The ramifications of the suspension of capital projects are unknown at the present time.

(b) The Company is the defendant in certain litigation matters. The Company has denied liability in these actions and in some instances has served counterclaims. In the opinion of management, based in part upon discussion with counsel, these actions will be resolved satisfactorily and will not have a material adverse effect on the Company's financial position.

SUMMARY PAGE

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD was established by statute as a parent Crown corporation in February 1985. It complements the work of CIDA, the International Development Research Centre, and other development assistance organizations. It is seen as an important new dimension in Canada's efforts to assist less fortunate nations through its long experience and expertise in marine resource management.

CORPORATION DATA

HEAD OFFICE	5670 Spring Garden Road 9th Floor Halifax, Nova Scotia B3J 1H6
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1985; *The International Centre For Ocean Development Act*, (S.C. 1984-85 C. 6).
CHIEF EXECUTIVE OFFICER	G.C. Vernon
CHAIRMAN	Elisabeth Mann Borgese
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year ends March 31.

	1986-87	1985-86	1984-85
At the end of the period			
Total Assets	0.1	0.1	negl
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	negl	negl	nil
Cash from Canada in the period			
— budgetary	4.0	1.1	0.8
— non-budgetary	nil	nil	nil

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

AUDITOR'S REPORT

TO THE SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Centre for Ocean Development as at March 31, 1987 and the statements of operations, deficit, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Centre that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the International Centre for Ocean Development Act and regulations and the by-laws of the Centre.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 15, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986	LIABILITIES	1987	1986
	$	$		$	$
Current			Current		
Cash	70,119	74,669	Accounts payable and accrued liabilities	100,190	45,408
Accounts receivable	74,014	5,070	EQUITY		
			Contributed surplus (Note 3)	54,227	52,790
			Deficit	(10,284)	(18,459)
				43,943	34,331
	144,133	79,739		144,133	79,739

Approved by the Board:

J. VANDERMEULEN
Director

G. VERNON
Director

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

	1987 $	1986 $
Program activities		
Technical assistance		
Technical assistance projects (Schedule A)	947,885	77,000
Program —Development and related expenses	87,894	4,506
—Administration costs (Schedule E)	223,678	66,877
	1,259,457	148,383
Information		
Information —Projects (Schedule B)	246,611	27,508
—Services expenses	72,404	2,750
Program administration costs (Schedule E)	127,768	1,588
	446,783	31,846
Training		
Course development projects (Schedule C)	548,091	5,241
Scholarship projects (Schedule D)	514,583	276,769
Program —Development and related expenses	18,564	6,764
—Administration costs (Schedule E)	181,611	89,821
	1,262,849	378,595
Total program activities expenditures	2,969,089	558,824
Administrative expenditures (Schedule F)	1,079,037	660,069
Deduct: revenues		
Recoveries from project co-sponsor	(34,117)	
Interest income	(22,184)	(75,434)
	(56,301)	(75,434)
Cost of operations for the year	3,991,825	1,143,459

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

	1987 $	1986 $
Deficit, at beginning of the year	18,459	
Parliamentary appropriations	4,000,000	1,125,000
	3,981,541	1,125,000
Deduct: cost of operations for the year	3,991,825	1,143,459
Deficit, at end of the year	10,284	18,459

STATEMENT OF CONTRIBUTED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

	1987 $	1986 $
Contributed surplus, at beginning of the year	52,790	
Assets contributed by predecessor non-government organization—International Centre for Ocean Development	1,437	52,790
Contributed surplus, at end of the year	54,227	52,790

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

	1987 $	1986 $
Financing activities		
Parliamentary appropriations	4,000,000	3,300,000
Refund of parliamentary appropriations		(2,175,000)
	4,000,000	1,125,000
Cash balance contributed by predecessor non-government organization—International Centre for Ocean Development	1,437	
	4,001,437	1,125,000
Operating activities		
Cash used for operations		
Cost of operations for the year	(3,991,825)	(1,143,459)
Adjustment for non-cash items		
Net fixed asset contributions		52,790
	(3,991,825)	(1,090,669)
Increase (decrease) in working capital items other than cash	(14,162)	40,338
	(4,005,987)	(1,050,331)
Net funds provided (used)	(4,550)	74,669
Cash, at beginning of the year	74,669	
Cash, at end of the year	70,119	74,669

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and objectives

The International Centre for Ocean Development was established by the International Centre for Ocean Development Act in 1985 as a Crown corporation without share capital, named in Schedule C, Part I to the Financial Administration Act. The Centre is dependant on the Government of Canada for operating appropriations.

The objectives of the Centre are to initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development by:

(a) initiating and supporting programs in developing countries for the improved management and utilization of ocean resources, particularly as a source of food;

(b) supporting the development of indigenous expertise and institutions in developing countries in order to increase the capacity of developing countries in integrated ocean use management;

(c) enlisting the expertise of people and institutions in Canada, developing countries and elsewhere;

(d) developing and sponsoring the collection and dissemination of information relating to ocean resource development;

(e) developing and sponsoring training programs, technical assistance and advisory services relating to ocean resource development; and

(f) supporting research relating to ocean resource development.

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

2. Significant accounting policies

The financial statements reflect the following policies:

(a) Capital expenditures

Purchases of equipment, office furniture, and costs of leasehold improvements are expensed in the year of acquisition.

(b) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Deficit for the year to which they apply.

(c) Project expenditures

The Centre enters into agreements with third parties to undertake projects. Project expenditures are charged to operations when disbursed and as they become due under the terms of the contractual agreement.

(d) Pension plan

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required equally from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

3. Contributed surplus

Contributed surplus represents the net book value of assets contributed to the Centre by the predecessor, non-government organization, International Centre for Ocean Development. In accordance with the Centre's accounting policy, net fixed assets contributions of $52,790 were charged to expense during the preceding period.

4. Income taxes

The Centre is exempt from income taxes.

5. Operating leases

The Centre has entered into various operating lease arrangements for office premises and equipment. The future minimum lease payments are as follows:

	1987	1986
	$	$
Year ending March 31		
1987		142,300
1988	190,000	143,500
1989	193,300	159,500
1990	193,800	170,000
1991	188,900	
1992	188,900	
	954,900	615,300

6. Contractual commitments

The Centre is committed to project expenditures during the next five years subject to compliance by recipients with the terms of their agreements.

	1987	1986
	$	$
Year ending March 31		
1987		678,500
1988	3,485,000	519,000
1989	1,622,700	450,000
1990	385,500	151,000
1991	310,000	128,000
1992	295,900	
	6,099,100	1,926,500

TECHNICAL ASSISTANCE PROJECTS
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

SCHEDULE A

		1987	1986
		$	$
850011	FFA Surveillance	234,597	30,000
850010	OECS Fisheries Desk	182,642	47,000
850035	Fisherman's Training—Pictou	63,858	
860041	CCOP/SOPAC—Regional Marine Geology	60,996	
860034	Fisherman's Assistance—Dominican	60,219	
850013	Fisheries Research Needs and Assessment	55,065	
860086	Research Institute Evaluation	44,000	
860072	Economic Analysis of Costa Rica	26,324	
860056	Master Fisherman's Programme	26,041	
	Projects under $25,000	194,143	
Total technical assistance projects expenditures		947,885	77,000

INFORMATION PROJECTS
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

SCHEDULE B

		1987	1986
		$	$
860023	World Fisheries Map	69,804	
860037	Marine Information Sri Lanka	50,000	
860077	Regional Compendium—Indian Ocean	34,970	
850021	Ocean Training Directory	28,900	8,500
	Projects under $25,000	62,937	19,008
Total information projects expenditures		246,611	27,508

COURSE DEVELOPMENT PROJECTS
FOR THE YEAR ENDED MARCH 31, 1987
(with comparative figures for the period
February 27, 1985 to March 31, 1986)

SCHEDULE C

		1987	1986
		$	$
850014	Marine Affairs Diploma Course	175,037	
860070	Marine Affairs Diploma Materials	85,325	
850059	SEAPOL Ocean Boundary Making	82,200	
850022	Stand Alone Materials	56,514	
860078	Maritime Boundary Delimitation Course	32,000	
860028	Non-Fuel Minerals Course—Halifax	30,872	
850015	WMU Marine Affairs Course	26,180	
	Projects under $25,000	59,963	5,241
Total course development projects expenditures		548,091	5,241

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT—*Concluded*

SCHOLARSHIP PROJECTS FOR THE YEAR ENDED MARCH 31, 1987

(with comparative figures for the period February 27, 1985 to March 31, 1986)

SCHEDULE D

		1987	1986
		$	$
850017	ICOD Scholarship Programme	238,850	240,000
860062	Tropical Fisheries Diploma	58,965	
860081	IOI Scholarships (Indian Ocean)	49,933	
860025	Regional University Scholarships	43,605	
860018	IOI Scholarships (Halifax Course)	37,174	
850019	WMU Scholarships	34,117	36,769
860097	CIDA/WMU Africa Scholarships	34,117	
	Projects under $25,000	17,822	
Total scholarship projects expenditures		514,583	276,769

TOTAL PROGRAM ADMINISTRATION COSTS FOR THE YEAR ENDED MARCH 31, 1987

(with comparative figures for the period February 27, 1985 to March 31, 1986)

SCHEDULE E

	Salaries	Travel	Total 1987	Total 1986
	$	$	$	$
Program activities				
Technical Assistance	130,057	93,621	223,678	66,877
Information	93,473	34,295	127,768	1,588
Training	148,444	33,167	181,611	89,821
Total program Administration costs	371,974	161,083	533,057	158,286

ADMINISTRATIVE EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1987

(with comparative figures for the period February 27, 1985 to March 31, 1986)

SCHEDULE F

	1987	1986
	$	$
Employee and Contract Staff Salary and Benefits	468,404	171,312
Accommodation Costs	142,136	72,506
Office Supplies and Services	107,259	43,992
Office Equipment and Leasehold Improvements	95,898	118,798
Recruitment and Relocation Costs	75,465	
Travel and Entertainment	72,408	59,883
Communications	48,575	30,314
Directors' Honoraria, Travel and Meetings	40,665	53,109
Professional Services	28,227	110,155
Total administrative expenditures	1,079,037	660,069

SUMMARY PAGE

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

MANDATE

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

BACKGROUND

IDRC was created to help resolve, through research carried out by Third World scientists, the problems of poverty in the developing countries. To this end, it has established the following main program areas: Agriculture, Food and Nutrition Sciences; Health Sciences; Information Sciences; Social Sciences; and, through collaborative research, the Earth Sciences and Technologies for Local Enterprises.

CORPORATION DATA

HEAD OFFICE	250 Albert Street Ottawa, Ontario K1G 3H9
STATUS	— not an agent of Her Majesty — exempt from provisions of Divisions I to IV of Part XII of the *Financial Administration Act*
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
YEAR AND MEANS OF INCORPORATION	1970; by *The International Development Research Centre Act*, (R.S.C., 1970, 1st Supplement C-21)
CHIEF EXECUTIVE OFFICER	Ivan L. Head
CHAIRMAN	Janet M. Wardlaw
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85 (restated)	1983-84
At the end of the period				
Total Assets	14.3	16.7	20.3	21.7
Obligations to the private sector	nil	nil	0.3	0.4
Obligations to Canada	nil	4.0	nil	nil
Equity of Canada	2.6	1.1	10.9	7.9
Cash from Canada in the period				
— budgetary	96.0*	82.0*	81.0	67.4
— non-budgetary	nil	nil	nil	nil

* Net of $4.0 million repaid to Canada in each of these two years.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND THE
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1987 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 11, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987	1986
	$	$
Current		
Cash and short-term deposits (Note 3)	9,181,248	11,925,534
Accounts receivable	555,699	461,015
Prepaid expenses	700,665	745,523
	10,437,612	13,132,072
Recoverable deposits	444,754	455,909
Property and equipment (Note 4)	3,310,258	3,108,716
John Bene Endowment Fund (Note 5)	138,465	
	14,331,089	16,696,697

LIABILITIES	1987	1986
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	7,974,540	8,446,521
Due to Government of Canada (Note 7)		4,000,000
Funds provided for contract research	691,597	450,027
Deferred revenue (Note 8)	224,092	241,110
	8,890,229	13,137,658
Long-term		
Accrued employee separation benefits	2,477,240	2,436,272
Deferred rent—Head Office (Note 9)	270,229	
	2,747,469	2,436,272
	11,637,698	15,573,930
John Bene Endowment Fund (Note 5)	138,465	
	11,776,163	15,573,930
EQUITY		
Equity of Canada	2,554,926	1,122,767
	14,331,089	16,696,697

Approved:

RAYMOND AUDET
Vice-President, Resources

IVAN L. HEAD
President

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Expenditure		
Development research		
Project grants	52,498,074	47,057,173
Centre projects	6,959,083	6,474,598
	59,457,157	53,531,771
Research-related activities		
Project development and support	4,893,498	3,794,838
Information dissemination	2,131,104	1,925,219
Development-research library	1,396,237	1,283,138
	8,420,839	7,003,195
Research operational support		
Technical support	12,876,019	12,012,502
Regional and liaison offices	5,394,586	4,946,549
Division management	4,541,789	4,223,966
	22,812,394	21,183,017
Contract research	924,410	1,053,126
Total research and support expenditure (Schedule 1)	91,614,800	82,771,109
General management expenditure (Schedule 2)	9,353,755	8,714,899
	100,968,555	91,486,008
Revenue		
Grant from Parliament of Canada	100,000,000	86,000,000
Investment and other income	977,911	1,880,968
Contract research	924,410	1,053,126
CIDA contribution (Note 8)	498,393	728,890
	102,400,714	89,662,984
Excess of revenue over expenditure (expenditure over revenue)	1,432,159	(1,823,024)

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at the beginning of the year	1,122,767	10,945,791
Reimbursement of equity to Government of Canada (Note 7)		(8,000,000)
Excess of revenue over expenditure (expenditure over revenue)	1,432,159	(1,823,024)
Balance at the end of the year	2,554,926	1,122,767

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Cash provided by (used for) operations		
Excess of revenue over expenditure (expenditure over revenue)	1,432,159	(1,823,024)
Items not affecting funds		
Depreciation and amortization	1,095,018	1,035,657
Provision for employee separation benefits	357,568	500,722
Loss (gain) on disposal of property and equipment	11,502	(4,042)
	2,896,247	(290,687)
Accounts receivable	(94,684)	(16,429)
Prepaid expenses	44,858	82,296
Recoverable deposits	11,155	(20,580)
Accounts payable and accrued liabilities	(471,981)	1,910,443
Deferred revenue	(17,018)	241,110
Payment of employee separation benefits	(316,600)	(264,234)
Contract research	241,570	181,927
Deferred rent	270,229	
	2,563,776	1,823,846
Financing activities		
Reduction of equity		(8,000,000)
Due to Government of Canada	(4,000,000)	4,000,000
Reduction of obligation under capital lease		(345,234)
	(4,000,000)	(4,345,234)
Investing activities		
Additions to property and equipment	(1,354,825)	(835,100)
Proceeds on disposal of property and equipment	46,763	45,380
	(1,308,062)	(789,720)
Decrease in funds	(2,744,286)	(3,311,108)
Cash and short-term deposits, beginning of year	11,925,534	15,236,642
Cash and short-term deposits, end of year	9,181,248	11,925,534

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1987

1. Authority and objective

The International Development Research Centre, a Corporation without share capital, was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 60 and 70 for the years ended March 31, 1987 and 1986 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are:

	Method	Rate (%)
Computer hardware	Straight-line	20
Leasehold improvements	Straight-line	9-50
Office furniture and equipment	Diminishing balance	20
Vehicles	Diminishing balance	30
Telephone system	Straight-line	20

Expenditure

Expenditure is recorded on an accrual basis except for contract research expenditure, which is charged to operations when disbursed.

Recognition of revenue

Revenue in respect of contract research and of the contribution from the Canadian International Development Agency (CIDA) is recognized at the time that the related project expenditure is incurred. Contract research and CIDA contribution funds received in excess of expenditure are included in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non monetary assets are translated at rates prevailing at the respective transaction dates. Foreign-currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current year.

3. Cash and short-term deposits

	1987	1986
	$	$
Cash (bank overdraft)	(2,062)	462,316
Short-term deposits		
Canadian chartered banks	6,904,367	3,065,992
Governments and governmental enterprises	1,288,643	1,279,354
Commercial enterprises	990,300	1,688,132
Trust and mortgage companies		5,429,740
	9,183,310	11,463,218
	9,181,248	11,925,534

4. Property and equipment

	1987			1986
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer hardware	2,695,035	1,171,571	1,523,464	1,204,720
Leasehold improvements	327,587	180,585	147,002	466,947
Office furniture and equipment	1,841,814	989,016	852,798	742,075
Vehicles	936,657	434,572	502,085	385,848
Telephone system	565,308	280,399	284,909	309,126
	6,366,401	3,056,143	3,310,258	3,108,716

Depreciation and amortization for the year ended March 31, 1987 amounted to $1,095,018 ($1,035,657 for 1986).

5. John Bene Endowment Fund

The estate of the late John Bene has established an endowment fund to be administered by the Centre, that provides a post-graduate fellowship in the field of social forestry.

	1987
	$
Initial amount	50,000
Other donations received	81,059
Amount invested in short-term deposits	131,059
Cash and accrued interest income	7,406
Balance at the end of the year	138,465

6. Accounts payable and accrued liabilities

	1987	1986
	$	$
Accrued liabilities—Projects	4,198,635	4,765,749
Accrued annual and other leave benefits	1,235,921	1,302,879
Other	2,539,984	2,377,893
	7,974,540	8,446,521

7. Due to Government of Canada

The Budget Papers tabled in the House of Commons by the Minister of Finance on May 23, 1985 provided for the recovery of $15,000,000 from the Centre in 1985-86. The Centre negotiated the remittance of $8,000,000: $4,000,000 in fiscal year 1985-86 and $4,000,000 in April 1986.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1987—*Concluded*

8. Contribution from the Canadian International Development Agency

On March 29, 1985, the Centre executed an agreement in respect of a contribution of up to $4,764,690 to be provided by CIDA for a development-research project.

	1987	1986
	$	$
Contribution received during the year	521,375	1,000,000
Project expenditure	498,393	728,890
Administration charges by the Centre	40,000	30,000
	538,393	758,890
Excess of funds received over expenditure and administration charge (expenditure and administration charge over funds received)	(17,018)	241,110
Funds available at the beginning of the year	241,110	
Funds available at the end of the year	224,092	241,110

9. Deferred rent—Head Office

The Centre signed a new lease for 10 years and 10 months starting in January 1987. The terms call for an annual rent of about $2,740,000 starting with a rent-free period of 13 months. This rent-free period is being amortized over the life of the lease. The amount of $270,229 reflects the deferred rent as at March 31, 1987.

10. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation, in Canada and in various countries. The total annual payments under such lease arrangements will be:

Year ending March 31	$
1988	4,929,382
1989	4,162,882
1990	3,518,215
1991	3,487,803
1992	3,558,053
	19,656,335

11. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling up to $85,005,643 during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totalling $24,918,569 and is awaiting acceptance of these offers.

The Centre is further committed to make payments of up to $3,337,617 during the next 3 years, subject to funds being provided by CIDA and subject to compliance by the recipient with the terms of the project agreement.

12. Contingencies

The Centre is a defendant in two actions for damages and costs allegedly sustained by the plaintiffs. Management and counsel are of the opinion that the Centre has defences against these claims and accordingly no provision has been made in the financial statements in respect of them. The claims are not significant to the operations of the Centre.

13. Comparative figures

The 1986 comparative figures have been reclassified to conform to the statement presentation adopted in 1987.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Concluded*

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE 1

	1987					1986
	Development research	Research related activities	Research operational support	Contract research	Total	Total
	$	$	$	$	$	$
Programs						
Agriculture, Food and Nutrition Sciences	20,746,162	618,517	4,421,442	391,660	26,177,781	23,401,904
Social Sciences	9,715,694	811,741	3,587,405	322,628	14,437,468	14,445,061
Information Sciences	8,150,814	558,948	2,545,517	94,828	11,350,107	9,613,195
Health Sciences	7,924,226	504,581	2,477,872	8,485	10,915,164	10,026,917
Fellowships and Awards	5,744,774	208,484	826,118		6,779,376	5,855,067
Cooperative Programs	4,479,874	710,964	1,258,320		6,449,158	5,459,872
Program-related activities						
Regional and liaison offices and Coordination unit		847,746	5,394,586		6,242,332	5,632,185
Information dissemination	467,406	2,131,104	1,643,801	9,500	4,251,811	4,005,802
Special Program Activities	2,227,477	352,953		97,309	2,677,739	2,244,707
Development-research library		1,396,237			1,396,237	1,283,138
External liaison and relations	730	279,564	657,333		937,627	803,261
	59,457,157	8,420,839	22,812,394	924,410	91,614,800	82,771,109

SCHEDULE OF GENERAL MANAGEMENT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1987

SCHEDULE 2

	1987	1986
	$	$
Salaries and benefits	6,065,602	6,067,589
Rent and accommodation	1,004,136	619,479
Office and sundry	638,654	500,317
Depreciation and amortization	535,439	389,500
Travel and relocation	488,402	457,798
Governors' meetings	238,885	277,872
Professional and special services	185,141	198,001
Telecommunications	164,208	159,676
Insurance	33,288	14,515
Interest		30,152
	9,353,755	8,714,899

SUMMARY PAGE

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert Lock, in the Saguenay River and in the Bay of Chaleur.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Suite 1402 1080 Beaver Hall Hill Montreal, Quebec H2Z 1S8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jacques Chouinard
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	7.9	6.3	5.1	5.2
Obligations to the private sector	0.8	0.7	0.4	0.1
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.8	(0.3)	(0.1)	0.3
Cash from Canada for the year				
— budgetary	1.3	2.0	1.5	1.0
— non-budgetary	nil	nil	nil	nil

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1986 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 13, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986	1985	LIABILITIES	1986	1985
	$	$		$	$
Current			Current		
Cash	359,138	21,525	Bank loan	750,000	650,000
Accounts receivable	6,435,570	5,041,879	Accounts payable	5,735,300	5,278,134
	6,794,708	5,063,404		6,485,300	5,928,134
Fixed (Note 3)			Provision for employee termination benefits	604,000	641,000
Land, buildings, pilot boats and other facilities	2,187,785	2,179,000			
Less: accumulated depreciation	1,132,370	966,553		7,089,300	6,569,134
	1,055,415	1,212,447	EQUITY (DEFICIENCY) OF CANADA		
			Contributed capital	971,621	914,293
			Deficit	(210,798)	(1,207,576)
				760,823	(293,283)
	7,850,123	6,275,851		7,850,123	6,275,851

Approved by the Authority:

YVON MATTE
Vice-Chairman

M. B. MILNER
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Revenues		
Pilotage charges	26,957,431	24,671,138
Interest and other revenues	72,122	78,006
Rewards for rescuing ships in distress—Net	9,986	89,438
	27,039,539	24,838,582
Expenses		
Pilots' fees, salaries and benefits	22,253,678	20,780,682
Operating costs of pilot boats	2,814,374	3,048,696
Staff salaries and benefits	1,693,947	1,693,963
Professional services and members' allowances	826,235	301,564
Rentals	236,651	228,181
Communications	147,042	139,916
Transportation and travel	137,336	110,991
Financing costs	74,306	45,815
Utilities, material and supplies	63,146	64,324
Maintenance	21,391	28,401
Bad debts	14,416	28,396
Other	170,961	114,908
	28,453,483	26,585,837
Net loss before unusual item	1,413,944	1,747,255
Unusual item—Incremental costs related to an investigation by the Canadian Transport Commission (Note 7)		331,126
Net loss for the year	1,413,944	2,078,381

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	914,293	650,175
Parliamentary appropriation to finance the previous year's acquisition of fixed assets	57,328	264,118
Balance at end of the year	971,621	914,293

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Balance at beginning of the year	1,207,576	747,749
Net loss for the year	1,413,944	2,078,381
Parliamentary appropriations to finance operating deficits		
—Previous year	(1,398,722)	(1,106,554)
—Current year (Note 5)	(1,000,000)	(500,000)
Services provided without charge by a government department	(12,000)	(12,000)
Balance at end of the year	210,798	1,207,576

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Operating activities		
Net loss for the year	1,413,944	2,078,381
Non-cash items		
Depreciation	(182,169)	(173,659)
Services provided without charge by a government department	(12,000)	(12,000)
Decrease in the provision for employee termination benefits	37,000	6,000
	1,256,775	1,898,722
Increase in accounts receivable	1,393,691	1,316,470
Increase in accounts payable	(457,166)	(1,134,544)
	2,193,300	2,080,648
Investing activities		
Additions to fixed assets	25,137	57,328
Financing activities		
Parliamentary appropriations	(2,456,050)	(1,870,672)
Bank loan, net of cash		
Increase (decrease) for the year	(237,613)	267,304
Balance at beginning of the year	628,475	361,171
Balance at end of the year	390,862	628,475

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Fixed assets purchased subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the net cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriations

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of fixed assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

Services provided without charge

Estimated amounts for services provided without charge by a government department are included in expenses with an offset to the deficit.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

Details of fixed assets are as follows:

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	23,622	23,622		261
Pilot boats	1,386,892	721,238	665,654	774,149
Furniture and fixtures	121,358	70,269	51,089	38,656
Communications equipment	178,832	117,405	61,427	82,035
Boarding facilities	216,689	117,670	99,019	114,256
Wharf improvements	169,033	50,710	118,323	126,775
Leasehold improvements	82,059	31,456	50,603	67,015
	2,187,785	1,132,370	1,055,415	1,212,447

Depreciation for the year is $182,169 ($173,659 in 1985).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Pilot boats	10, 15 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Pension plan

The estimated unrecorded liability for employees' past services is $69,600 as at December 31, 1986 ($80,000 as at December 31, 1985).

5. Parliamentary appropriation

On November 18, 1986, the Treasury Board approved a temporary allotment of $1,400,000 from its Vote 5, Government Contingencies, prior to the release, in Supplementary Estimates "C" for 1986-87, of an appropriation to cover the Authority's cash deficit for the year 1986. An amount of $1,000,000 was received during the year.

6. Trust account

Agreements between representatives of the users of the pilotage service and the pilots' corporations were signed on December 26, 1985 in order to provide for supplementary interim remuneration to the pilots' corporations until the signing of new service contracts between the Authority and the pilots' corporations. Concurrently with the signing of those agreements, the Authority had agreed to administer, through a trust account, amounts to be received from users and subsequently distribute them to the pilots' corporations. The supplementary interim remuneration arrangements were terminated in November 1986 concurrently with the signing of new service contracts.

Although the amounts payable to the pilots' corporations under these agreements were fully paid before and after December 31, 1986, an amount of approximately $300,000 remains receivable from certain users of the pilotage service who challenge their obligation to pay the supplementary interim remuneration provided for in these agreements. The Authority has taken action before the Courts to exercise its rights.

7. Canadian Transport Commission investigation

In January 1985, the Authority published in the Canada Gazette a copy of each tariff of pilotage charges that it had proposed to prescribe pursuant to the Pilotage Act. Notices of objection were filed with the Canadian Transport Commission, which subsequently made such investigation as in its opinion was necessary or desirable in the public interest. The Commission made its recommendation to the Authority on April 4, 1986. The new tariff was applied effective September 26, 1986.

SUMMARY PAGE

MARINE ATLANTIC INC.

MANDATE

To acquire, establish, manage and operate a marine transportation service, a marine maintenance, repair and refit service, a marine construction business and any service or business related thereto.

BACKGROUND

The company provides marine ferry services to Atlantic Canada. As CN Marine Inc., it was a subsidiary of Canadian National Railway Company. Pursuant to the *Marine Atlantic Inc. Acquisition Authorization Act* (S.C. 1986, C. 36), which was proclaimed on June 27, 1986, the company's name was changed to Marine Atlantic Inc. and was added to Part I of Schedule C of the *Financial Administration Act*. At close of business on December 31, 1986, ownership was transferred to Her Majesty in right of Canada.

CORPORATION DATA

HEAD OFFICE	100 Cameron Street Moncton, New Brunswick E1C 5Y6
STATUS	—Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1979; by the *Canada Business Corporations Act*. Status and ownership changed as of December 31, 1986, pursuant to S.C. 1986, C. 36.
CHIEF EXECUTIVE OFFICER	R. J. Tingley
CHAIRMAN	J. D. Wilson
AUDITOR	Peat, Marwick, Mitchell & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984
At the end of the year			
Total Assets	339	361	364
Obligations to the private sector	nil	nil	negl
Obligations to Canada	nil	nil	nil
Equity of Canada	(6)	284	283
Cash from Canada in the year			
—budgetary	127	141	161
—non-budgetary	nil	nil	nil

MARINE ATLANTIC INC.

AUDITORS' REPORT

TO THE HONOURABLE J. CROSBIE
MINISTER OF TRANSPORT

We have examined the balance sheet of Marine Atlantic Inc. as at December 31, 1986 and the statements of income, retained earnings (deficit) and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the charter and by-laws of the Corporation.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Moncton, Canada
February 27, 1987

BALANCE SHEET DECEMBER 31, 1986
(with comparative figures for 1985)
(in thousands of dollars)

ASSETS	1986	1985
Current assets		
Cash	7,534	82
Accounts receivable	5,017	4,468
Shipbuilding subsidies receivable		8,552
Due from Canadian National Railway Company	760	31,232
Inventory of fuel and supplies	5,688	9,004
Prepaid expenses	2,117	1,339
Total current assets	21,116	54,677
Long-term receivables (including shipbuilding subsidy of $1.5 million in 1985)	175	1,718
Fixed assets and deferred charges (Note 4)	318,128	294,615
	339,419	351,010

LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIENCY)	1986	1985
Current liabilities		
Accounts payable and accruals	19,642	21,365
Deferred government contract revenue (Note 2)	7,549	182
Total current liabilities	27,191	21,547
Deferred income taxes		43,187
Deferred credits		1,605
Provision for capital assistance (Note 3)	318,128	
Provision for personal injury		975
SHAREHOLDERS' EQUITY (DEFICIENCY)		
Capital stock		
Common shares without par value		
Authorized—Unlimited number		
Issued and fully paid—517,061 shares	258,530	258,530
Retained earnings (deficit)	(264,430)	25,166
Total shareholders' equity (deficiency)	(5,900)	283,696
Commitments and contingencies (Notes 5 and 7)		
	339,419	351,010

See accompanying notes to financial statements.

On Behalf of the Board:

J. D. WILSON
Director

R. J. TINGLEY
Director

MARINE ATLANTIC INC.—*Continued*

STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1986
(with comparative figures for 1985)
(in thousands of dollars)

	1986	1985
Commercial revenues	56,043	49,701
Operating expenses	179,754	180,764
Depreciation and amortization	15,874	11,865
	195,628	192,629
	139,585	142,928
Government contract revenue	122,966	143,447
Reduction in provision for capital assistance (Note 3)	15,874	
Interest and other income	1,744	2,873
	140,584	146,320
Income before income taxes	999	3,392
Income taxes (Note 8)		1,724
Net income for the year	999	1,668

See accompanying notes to financial statements.

STATEMENT OF RETAINED EARNINGS (DEFICIT)
YEAR ENDED DECEMBER 31, 1986
(with comparative figures for 1985)
(in thousands of dollars)

	1986	1985
Retained earnings, beginning of year	25,166	24,044
Net income for the year	999	1,668
	26,165	25,712
Less: adjustment for capital assistance (Note 3)	290,595	
dividends paid		546
Retained earnings (deficit), end of year	(264,430)	25,166

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1986
(with comparative figures for 1985)
(in thousands of dollars)

	1986	1985
Operating activities		
Net income for the year	999	1,668
Add (deduct)		
Items not affecting working capital	(693)	13,750
Net changes in non-cash working capital balances relating to operations	1,791	(5,316)
Deferred government contract revenue (Note 2)	7,367	177
Cash provided by operations	9,464	10,279
Investing activities		
Additions to fixed assets and deferred charges	(43,081)	(13,817)
Net proceeds on disposal of fixed assets	693	22
Change in accounts payable—Fixed assets	(2,309)	1,086
Long-term receivables	43	63
Cash applied to investing activities	(44,654)	(12,646)
Financing activities		
Payments on long-term debt		(58)
Capital assistance	1,410	
Collections from CNR and shipbuilding subsidies	41,232	3,019
Cash provided by financing activities	42,642	2,961
Dividends paid		(546)
Increase in cash during the year	7,452	48
Cash, beginning of year	82	34
Cash, end of year	7,534	82

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986
(in thousands of dollars)

1. Nature of operations and authority

Bill C-88, the Marine Atlantic Inc. Acquisition Authorization Act was proclaimed in 1986 and transferred ownership of the Corporation from the Canadian National Railway Company ("CNR") to the Government of Canada. This Act changed the Corporation's name of CN Marine Inc. to Marine Atlantic Inc. In accordance with the Act, the Corporation's articles restrict the business that it may carry on to the acquisition, establishment, management and operation of a marine transportation service, a marine maintenance repair and refit service, a marine construction business and any service or business related thereto.

The Corporation's activities are also governed by agreements negotiated with the Government of Canada. The agreements provide, among other things, for the Corporation to receive contract revenues from the Government of Canada to the extent that the estimated cost of providing ferry, coastal, terminal and water services is not recovered from estimated commercial revenues. In addition, and subject to parliamentary appropriations, amounts are received to finance the acquisition of fixed assets on a proven cash needs basis. The allocation of funds received in respect of contract revenue and the acquisition of fixed assets are subject to ministerial directive. As a result, the Corporation is economically dependent on the Government of Canada for the funds it receives through these arrangements.

2. Significant accounting policies

Inventory of fuel and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted-average basis.

Fixed assets

Fixed assets are carried at the cost to acquire them less accumulated depreciation. Due to a change in funding arrangements with the Corporation's shareholder, and as explained further in Note 3, a provision for those capital costs not considered recoverable from future revenue sources has been made and has been charged to retained earnings.

Shipbuilding subsidies available on fixed assets acquired through long-term construction contracts are approved on the percentage-of-completion basis and applied to reduce the cost of assets under construction.

Depreciation

Depreciation is calculated at rates sufficient to write off fixed assets over their estimated useful lives generally on a straight line basis. Assets acquired from the CNR in 1979 are depreciated based on the original cost to the Ministry of Transport of $197.7 million. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	10%, 12.5% and 25%

Deferred charges

Deferred charges are accounted for at cost less accumulated amortization. They are being amortized to income on a straight line basis over periods not exceeding 60 months.

Capital assistance

Amounts received from the Government of Canada to finance the acquisition of fixed assets are recorded as deferred capital assistance in the year in which they are reasonably assured of being received, and are amortized to income on the same basis and over the same periods as the related fixed assets are depreciated.

MARINE ATLANTIC INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

Government contract revenue

Revenues received under contract to provide ferry service to Atlantic Canada are based on operating budgets approved by the Government of Canada for each year and are included in income in the year received to fund operating expenses in excess of commercial revenues. Deferred contract revenue at December 31, 1986 represents January 1987 government contract revenue received by the Company on December 31, 1986.

Accruals for vacation pay and vessel refits are reduced to the extent that the amounts are reasonably assured of being paid and recovered from future contract revenues to be received from the Government of Canada.

Foreign currency translation

Monetary assets and liabilities denominated in a foreign currency are translated at exchange rates in effect at the year end. Other assets and liabilities, revenues and expenses are translated using exchange rates in effect at the date of the transaction. Gains and losses arising on translation are included in net income.

Employee compensation

Pension plans

During the year the Company assumed responsibility for retirement plans covering substantially all of its employees. In prior years the plans had been administered by CNR and the Corporation had made payments to the plan on the basis of a formula determined by CNR's actuaries.

In 1986 the costs of benefits for current services of employees have been funded and charged to income. Based on current actuarial information prepared in connection with the transfer of responsibility for the plans, management is of the opinion that it will be assuming an unfunded liability. Consequently an additional payment of $3 million has been made toward a reduction of that liability and has been charged to income.

Personal injury costs

Certain retired employees are currently provided with specified pensions resulting from injury. The Corporation recognizes the benefit payouts as an expense in the year paid.

Vessel spare parts

The Company maintains spare parts for vessels in service. The acquisition of spare parts is charged to operations in the period the purchase is made.

3. Provision for capital assistance

In accordance with changes in the contractual funding agreements and the change in the ownership of the Company, future depreciation and amortization on those fixed assets and deferred charges acquired prior to January 1, 1987, and which had substantially been financed through the issue of capital stock, are no longer recoverable under contracts with the Government of Canada. Management considers it unlikely that the Corporation will generate sufficient commercial revenue to recover these costs. Accordingly, management has provided for $290.6 million (after net related deferred income taxes of $44.6 million) as an adjustment to retained earnings. This provision for capital assistance will be reduced as the related assets are depreciated, amortized or upon their disposition.

4. Fixed assets and deferred charges

	1986			1985
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Vessels	285,868	49,517	236,351	104,063
Terminal properties	81,316	15,928	65,388	49,514
Equipment	11,007	7,766	3,241	3,760
Leasehold improvements	256	77	179	375
	378,447	73,288	305,159	157,712
Assets under construction	7,279		7,279	135,280
	385,726	73,288	312,438	292,992
Deferred charges	6,101	411	5,690	1,623
	391,827	73,699	318,128	294,615

5. Commitments and contingencies

(a) The Corporation has been directed by the Government of Canada to contract with a shipbuilder for a new vessel. The directive authorizes an expenditure of $130 million, subject to an economic price adjustment, of which the Corporation was required and has paid $5 million which is included in assets under construction. The balance will become payable by the Corporation upon delivery of the vessel.

The total amount required to complete contracted fixed assets under construction at December 31, 1986 is estimated to be $134.7 million (1985—$31.6 million).

(b) The Company has received a claim of approximately $14 million plus interest from the builder of one of the Company's vessels. The Company has filed a claim of approximately $14 million plus interest against the builder. An arbitration of this matter was completed in October, 1986 and the Company is awaiting the decision of the arbitrators. The final outcome of this matter cannot be determined at this time. The Company is also in receipt of claims which have not yet reached litigation. The Company's estimate of total financial exposure for these items is $2.6 million; however any final determination is presently unknown.

6. Acquisitions

The Company has agreed in principle to acquire, by purchase, all of the issued and outstanding shares of the capital stock of Coastal Transport Limited, whose principal business is transportation. Such acquisition was approved by an Order In Council issued in December, 1985.

In addition, the Government of Canada has authorized the Company to enter into negotiations with CNR to acquire the Newfoundland Dockyard Company.

MARINE ATLANTIC INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

7. Operating leases

The company makes use of property which is available through operating leases. The minimum lease payments are as follows:

	(in thousands of dollars)
1987	814
1988	795
1989	358
1990	343
1991	343
1992	343
Total minimum lease payments	2,996

8. Income taxes

The company has been listed under Part I of Schedule C to the Financial Administration Act and has not been prescribed as a Federal Crown Corporation under the Canadian Income Tax Act.

9. Comparative figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

SUMMARY PAGE

MINGAN ASSOCIATES, LTD

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the corporation was purchased for Canada in 1983 to obtain the land and fishing rights it owns. Those assets are to become Indian reserve property and, as a first step, they have been transferred to the Crown in right of Canada. The further steps towards reserve status are underway now and the corporation is in position to be dissolved.

CORPORATION DATA

HEAD OFFICE	10 Wellington Street 18th Floor Les Terrasses de la Chaudière Hull, Quebec K1A 0H4
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable William H. McKnight, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
YEAR AND MEANS OF INCORPORATION	1983; by Order in Council P.C. 1983-4029; a corporation under Part 1A of the Quebec *Companies Act*.
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Vacant
FINANCIAL SUMMARY	This is not an operating company. Total assets have only nominal value.

MINGAN ASSOCIATES, LTD.

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

SUMMARY PAGE

MONTREAL PORT CORPORATION

MANDATE

Administration, management and control of the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montreal Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The Port of Montreal is the largest on the east coast of Canada and handles more diversified traffic than any of the other ports previously administered by the Canada Ports Corporation. The port handled 21.6 million tonnes of cargo in 1986 including 4.0 million tonnes of grain and 4.9 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	Edifice du Port de Montréal Aile No. 1 Cité du Havre Montreal, Quebec H3C 3R5
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Dominic J. Taddeo
CHAIRMAN	Ronald Corey
AUDITOR	Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	6 months ending Dec. 31, 1983
At the end of the period				
Total Assets	212.2	253.7	237.2	213.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada*	140.7	141.1	141.4	141.9
Equity of Canada	(47.6)	(2.3)	(22.1)	(48.9)
Cash from Canada in the period				
— budgetary**	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

* Excludes $98.2 million in accrued interest owed to Canada.

** Takes no account of special contributions to Canada in 1986 of $55 million and a further $4.1 million in dividends declared in 1986.

MONTRÉAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the statements of income, contributions to Canada, deficit and changes in financial position of the Montréal Port Corporation for the fiscal year ended December 31, 1986 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the results of operations and the changes in the financial position of the Corporation for the year ended December 31 1986 and its financial position at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act, the Letters Patent and by-laws of the Corporation.

Samson Bélair
Chartered Accountants

Montréal, Canada
February 9, 1987

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash	567	298
Investments (Note 3)	27,280	79,594
Accounts receivable	13,206	10,003
Materials and supplies	832	774
	41,885	90,669
Long-term		
Investments (Note 3)	39,218	39,041
Receivables	459	552
	39,677	39,593
Fixed assets (Note 4)	130,682	123,433
	212,244	253,695

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities (Note 5)	8,590	9,022
Dividends payable	4,136	
Grants in lieu of municipal taxes	3,315	2,851
	16,041	11,873
Long-term		
Accrued employee benefits	5,283	5,207
Loans from Canada (Note 6)	238,508	238,869
	243,791	244,076
EQUITY OF CANADA		
Contributed capital	19,243	19,243
Contributions to Canada (Note 10)	(59,119)	
Deficit	(7,712)	(21,497)
	(47,588)	(2,254)
	212,244	253,695

On behalf of the Board:

RONALD COREY
Chairman

DOMINIC J. TADDEO
General Manager and Chief Executive Officer

MONTRÉAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Revenue from operations	56,659	54,729
Operating and administrative expenses	39,690	37,345
Depreciation	7,254	6,711
Grants in lieu of municipal taxes	3,873	3,914
	50,817	47,970
Net income from operations	5,842	6,759
Investment income	8,446	12,006
Interest expense	(503)	(523)
	7,943	11,483
Net income before unusual item	13,785	18,242
Adjustment of grants in lieu of municipal taxes		1,612
Net income for the year	13,785	19,854

STATEMENT OF CONTRIBUTIONS TO CANADA FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Special contributions for the year	54,983	
Dividends on net income for the year	4,136	
Balance at end	59,119	

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Balance at beginning	21,497	41,351
Net income for the year	13,785	19,854
Balance at end	7,712	21,497

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31

(in thousands of dollars)

	1986	1985
Cash provided by (used for) the following activities		
Operations		
Net income for the year	13,785	19,854
Items not affecting cash		
Depreciation	7,254	6,711
Others	871	(63)
	21,910	26,502
Changes in non-cash operating working capital balances	(3,175)	(3,495)
	18,735	23,007
Financing		
Repayment of loans from Canada	(339)	(319)
Contributions to Canada	(54,983)	
	(55,322)	(319)
Investments		
Acquisition of long-term investments	(177)	(57)
Receipt of long-term receivables	93	26
Acquisition of fixed assets	(15,374)	(10,525)
	(15,458)	(10,556)
Cash*		
Increase (decrease) during the year	(52,045)	12,132
Balance at beginning	79,892	67,760
Balance at end	27,847	79,892

*Cash comprises cash and current investments.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986

1. Status

The Montréal Port Corporation (the Corporation) was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act on July 1, 1983.

Under Section 6.5 of the same Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation and the administration of all such property and works within the limits of that harbour as are administered by the Board, shall be deemed to have been transferred to the local port corporation, in this case the Montréal Port Corporation.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost.

Depreciation on fixed assets is calculated according to the straight-line method for the full year, commencing in the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

MONTRÉAL PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(d) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under collective agreements, or in accordance with Corporation policy.

3. Investments

Funds are invested in Government of Canada direct securities and guaranteed by the Government of Canada which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. As at December 31, 1986, the market value of the short-term investments is equivalent to their amortized cost, and market value of long-term investments is $46,246,000 ($43,881,239 in 1985).

4. Fixed assets

	1986				1985
	Depreciation rates	Cost	Accumulated depreciation	Net value	Net value
	%	(in thousands of dollars)			
Land		19,058		19,058	18,060
Dredging	2.5	15,633	11,810	3,823	3,787
Berthing structures	2.5	58,521	36,559	21,962	22,887
Buildings	2.5-10	60,504	27,677	32,827	33,418
Utilities	3.3-10	13,698	6,172	7,526	6,781
Roads and surfaces	2.5-10	30,681	10,306	20,375	18,694
Machinery and equipment	5-20	41,739	28,212	13,527	14,625
Office furniture and equipment	20	1,405	838	567	248
		241,239	121,574	119,665	118,500
Projects under construction		11,017		11,017	4,933
		252,256	121,574	130,682	123,433

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues of $652,589 ($792,840 in 1985) and for the current portion of long-term liabilities of $360,576 ($339,365 in 1985).

6. Loans from Canada

	1986	1985
	(in thousands of dollars)	
Loans bearing interest at 6.25% with blended annual principal and interest repayment requirements of $842,561 and maturing in the year 2000	7,712	8,051
Less: current portion	361	339
	7,351	7,712
Non-interest bearing loans with indefinite due date	132,995	132,995
Accrued interest on loans not due nor payable	98,162	98,162
	238,508	238,869

Principal repayment requirements over the next five years amount to:

	$
1987	360,576
1988	383,112
1989	407,056
1990	432,497
1991	459,528

7. Contingencies

Claims aggregating approximately $5,948,000 in respect of lawsuits, guarantees and damages allegedly suffered on the Corporation property and sundry legal matters in dispute have been made against the Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material loss.

8. Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $4,008,000.

9. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally from grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

10. Contributions to Canada

Canada has requested cash contributions from various Crown Corporations. As part of this cash recovery exercise, the Ports Canada network which consists of the Canada Ports Corporation and the six local port corporations, was requested to contribute $133,000,000.

The Montréal Port Corporation's portion amounts to $54,983,000 and it has been charged to the "Contributions to Canada" item.

In accordance with a decision by the Government of Canada, the Corporation is required to issue a dividend, in respect of the 1986 financial year, set at 30% of net income before extraordinary items and payable before March 31, 1987. This dividend amounted to $4,136,000 in 1986 and has been charged to the "Contributions to Canada" item.

SUMMARY PAGE

NATIONAL ARTS CENTRE CORPORATION

MANDATE

To operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

BACKGROUND

In 1969, the corporation was given the lease of the National Arts Centre complex for twenty years without charge. The corporation's revenues meet about 50 per cent of its cash requirements; payments from Canada cover the remainder. The corporation is a charitable organization for the purposes of the *Income Tax Act*.

CORPORATION DATA

HEAD OFFICE	1 Confederation Square Ottawa, Ontario K1P 5W1
STATUS	— exempt from the provisions of divisions I to IV of Part XII of the *Financial Administration Act* — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Flora MacDonald, P.C., M.P.
DEPARTMENT	Communications
YEAR AND MEANS OF INCORPORATION	1966; by *The National Arts Centre Act*, (R.S.C. 1970, N-2).
CHIEF EXECUTIVE OFFICER (ACTING)	Ron Blackburn
CHAIRMAN	Pierre Boutin
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends August 31.

	1985-86	**1984-85**	**1983-84**	**1982-83 (restated)**
At the end of the period				
Total Assets	6.7	14.7	14.1	15.6
Obligations to the private sector*	2.4	2.8	2.0	1.5
Obligations to Canada	nil	nil	0.1	0.2
Equity of Canada	1.1	negl.	(0.4)	1.0
Cash from Canada in the period				
— budgetary	14.8	15.3	15.5	15.3
— non-budgetary	nil	nil	nil	nil

* These are advance ticket sales.

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1986 and the statements of revenue and expenses, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 27, 1986

BALANCE SHEET AS AT AUGUST 31, 1986

ASSETS	1986	1985
	$	$
Current		
Short-term investments	876,889	8,057,641
Accounts receivable (Note 3)	1,400,293	1,223,105
Inventories (Note 4)	467,144	366,999
Programmes in progress	511,335	952,794
Prepaid expenses (Note 5)	342,067	697,000
	3,597,728	11,297,539
Fixed assets (Note 6)	3,097,229	3,378,779
	6,694,957	14,676,318

LIABILITIES	1986	1985
	$	$
Current		
Bank overdraft	16,697	136,501
Accounts payable and accrued liabilities (Note 7)	2,243,881	2,209,110
Deferred revenue (Note 8)	2,407,824	2,814,871
Deferred parliamentary appropriations		
Operating (Note 9)		8,501,500
Extraordinary building repairs (Note 10)	461,086	611,463
	5,129,488	14,273,445
Provision for employee termination benefits	469,278	394,495
	5,598,766	14,667,940
EQUITY OF CANADA		
Surplus	1,096,191	8,378
	6,694,957	14,676,318

Approved by Management:

DONALD MACSWEEN
Director General

RONALD BLACKBURN
Assistant Director General
Finance and Administration

Approved by the Board of Trustees:

PIERRE BOUTIN
Chairman

THOMAS C. ASSALY
Vice-Chairman

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1986

	1986	1985
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	8,509,765	6,971,740
Restaurants (Schedule 2)	3,479,382	2,794,280
Garage (Schedule 3)	1,524,608	1,614,389
Rentals	587,399	485,614
Boutique (Schedule 7)	147,493	97,614
Other	553,838	510,648
	14,802,485	12,474,285
Operating expenses		
Performing arts programmes (Schedule 1)		
Direct operating costs	14,466,704	13,036,840
Support services	2,980,123	3,193,552
Restaurants (Schedule 2)	3,295,768	2,582,893
Garage (Schedule 3)	450,341	401,455
Operation of the buildings (Schedule 4)	4,374,465	4,433,117
Administrative services (Schedule 5)	3,251,313	3,854,112
Boutique (Schedule 7)	155,450	100,892
	28,974,164	27,602,861
Excess of operating expenses over operating revenue	14,171,679	15,128,576
Other income		
Interest on short-term investments	309,549	436,970
Regional municipal grant	270,112	257,250
	579,661	694,220
Excess of expenses over revenue	13,592,018	14,434,356

STATEMENT OF SURPLUS FOR THE YEAR ENDED AUGUST 31, 1986

	1986	1985
	$	$
Surplus (deficit) at beginning of the year	8,378	(381,766)
Excess of expenses over revenue	(13,592,018)	(14,434,356)
	(13,583,640)	(14,816,122)
Parliamentary appropriation—Operating	14,679,831	14,824,500
Surplus at end of the year	1,096,191	8,378

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1986

	1986	1985
	$	$
Funds provided by (applied to) the following activities		
Operating	(14,733,824)	(15,148,227)
Financing	17,430,500	16,007,615
Investing	(2,576,872)	(1,180,884)
Increase (decrease) in cash during the year	119,804	(321,496)
(Bank overdraft) cash at beginning of the year	(136,501)	184,995
Bank overdraft at end of the year	(16,697)	(136,501)
Operating		
Excess of operating expenses over operating revenue	(14,171,679)	(15,128,576)
Items not requiring an outlay of funds		
Depreciation and amortization	687,414	679,878
Loss on disposal of fixed assets		1,112
Increase of components of working capital other than cash	(1,324,342)	(737,324)
Increase in the provision for employee termination benefits	74,783	36,683
	(14,733,824)	(15,148,227)
Financing		
Parliamentary appropriations		
Operating	14,679,831	14,824,500
Extraordinary building repairs	2,171,008	488,895
Interest on short-term investments	309,549	436,970
Regional municipal grant	270,112	257,250
	17,430,500	16,007,615
Investing		
Additions to fixed assets	(405,864)	(702,589)
Extraordinary building repairs	(2,171,008)	(488,895)
Proceeds from disposal of fixed assets		10,600
	(2,576,872)	(1,180,884)

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1986

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years, expiring May 31, 1989. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

(b) Short-term investments

Short-term investments are carried at cost which approximates market value.

(c) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(d) Programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expenses in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expenses in the year in which they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value for food, beverages and boutique materials or replacement cost for production materials.

(f) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

Building—l'Atelier	20 years
Equipment	5 and 7 years
Leasehold improvements	4 and 10 years

Gains and losses on disposals of fixed assets are credited or charged to operations.

Cost of uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated or amortized according to the Corporation's policy.

Extraordinary repairs to the NAC building complex are deducted from the parliamentary appropriation received for that purpose and are neither capitalized nor expensed.

(g) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(h) Operating expenses

Expenses of performing arts programmes do not include costs relating to building and equipment maintenance, utilities, administrative services, furniture and equipment. Expenses of restaurants, garage and boutique do not include costs relating to utilities, administrative services and building maintenance. These costs are disclosed respectively as operation of the buildings expenses and administrative services.

(i) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total obligation and are recorded as they become due.

(j) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(k) Parliamentary appropriations

The parliamentary appropriation for operations, received during the period April 1 to August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. The Corporation credits to surplus each month one-twelfth of the approved appropriation. Accordingly, of the amount received to August 31, the amount received which is in excess of 5/12ths of the appropriation is deferred to the following year. In the event that the amount received is less than 5/12ths of the appropriation, the difference is recorded as a receivable.

The parliamentary appropriation received for extraordinary building repairs is deferred until used. An amount equal to the repairs incurred during the year is deducted from the deferred parliamentary appropriation. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1986—*Concluded*

3. Accounts receivable

	1986	1985
	$	$
Customer accounts	525,081	851,907
Allowance for bad debts	(11,284)	(8,009)
	513,797	843,898
Parliamentary appropriation	628,331	
Grants	135,056	128,625
Loans to musicians for the purchase of instruments	81,260	108,021
Accrued interest	7,037	90,280
Other	34,812	52,281
	1,400,293	1,223,105

4. Inventories

	1986	1985
	$	$
Production materials	236,618	225,213
Food, beverages and tobacco	185,624	120,073
Boutique	44,902	21,713
	467,144	366,999

5. Prepaid expenses

	1986	1985
	$	$
Supplies	175,724	143,007
Commissions	81,480	87,430
Souvenirs and other items	34,285	34,517
Salaries for musicians on tour		226,561
Travel expenses for musicians and artists on tour		126,772
Miscellaneous	50,578	78,713
	342,067	697,000

6. Fixed assets

	1986			1985
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Land	90,000		90,000	90,000
Building—l'Atelier	298,069	73,878	224,191	239,094
Equipment	3,673,142	2,092,367	1,580,775	1,883,947
Leasehold improvements	1,948,947	755,412	1,193,535	1,139,299
Uncompleted capital projects	8,728		8,728	26,439
	6,018,886	2,921,657	3,097,229	3,378,779

7. Accounts payable and accrued liabilities

	1986	1985
	$	$
Trade	1,053,355	1,143,027
Accrued salaries and annual leave	704,318	592,369
Payroll deductions and sales tax	292,553	463,038
Holdbacks on contracts	193,655	10,676
	2,243,881	2,209,110

8. Deferred revenue

	1986	1985
	$	$
Tickets sold prior to the end of the year for programmes in progress	2,271,278	2,675,763
Unredeemed gift certificates and other	136,546	139,108
	2,407,824	2,814,871

9. Parliamentary appropriation—Operating

	1986	1985
	$	$
Deferred from the previous year	8,501,500	8,652,000
Received during the year	5,550,000	14,674,000
Receivable at August 31	628,331	
Credited to surplus	(14,679,831)	(14,824,500)
Deferred to the following year		8,501,500

10. Parliamentary appropriation—Extraordinary building repairs

	1986	1985
	$	$
Deferred from the previous year	611,463	1,100,358
Received during the year	2,000,000	
Interest earned during the year	20,631	
Expenses for the year	(2,171,008)	(488,895)
Deferred to the following year	461,086	611,463

11. Commitments

As at August 31, 1986, commitments for operating leases and box office management services, with terms of more than one year, amounted to $1,360,408. Future minimum payments under these arrangements are payable as follows:

Year ending August 31	$
1987	504,302
1988	247,963
1989	128,886
1990	124,257
1991	165,000
1992	190,000
	1,360,408

12. Related party transactions

In addition to the rental of the NAC complex, provided free of charge, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation incurred expenses totalling $554,078 (1985—$535,409) for utility services provided by the Department of Public Works and $85,929 (1985—$82,711) for ground maintenance and snow removal services provided by the National Capital Commission.

13. Comparative figures

Certain figures for the year ended August 31, 1985 have been reclassified to conform to the presentation adopted for the year ended August 31, 1986.

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES FOR THE YEAR ENDED AUGUST 31, 1986

SCHEDULE 1

	Dance and Variety		Music		Theatre		Total	
	1986	1985	1986	1985	1986	1985	1986	1985
	$	$	$	$	$	$	$	$
Revenue								
Box office	4,384,415	3,337,033	1,354,161	1,203,342	1,718,530	1,412,844	7,457,106	5,953,219
Tours			378,308	217,597	64,725	11,360	443,033	228,957
Broadcasts			223,807	348,372			223,807	348,372
Recordings			51,720	30,196			51,720	30,196
Co-productions					80,628	293,016	80,628	293,016
Sponsorships			110,941	8,872			110,941	8,872
Other	30,116	15,163	66,945	79,709	45,469	14,236	142,530	109,108
	4,414,531	3,352,196	2,185,882	1,888,088	1,909,352	1,731,456	8,509,765	6,971,740
Expenses								
Direct								
Talent, performers and musicians	3,501,815	2,597,535	3,735,179	3,530,150	1,033,397	1,220,231	8,270,391	7,347,916
Set, prop, sound and stage crew	629,695	537,628	309,784	316,049	1,224,839	1,203,121	2,164,318	2,056,798
Wardrobe	33	778	258	261	206,777	212,223	207,068	213,262
Artistic, creative and professional services	5,655	7,559	31,493	42,665	279,960	243,250	317,108	293,474
Theatre and other production	200,109	187,646	210,869	173,886	265,784	232,640	676,762	594,172
	4,337,307	3,331,146	4,287,583	4,063,011	3,010,757	3,111,465	11,635,647	10,505,622
Advertising								
Performances	346,225	263,397	192,544	196,199	263,016	210,625	801,785	670,221
Subscriptions	104,223	54,889	284,642	240,374	215,917	207,929	604,782	503,192
	450,448	318,286	477,186	436,573	478,933	418,554	1,406,567	1,173,413
Administration (Schedule 6)	367,214	305,107	459,493	493,300	597,783	559,398	1,424,490	1,357,805
Direct operating costs	5,154,969	3,954,539	5,224,262	4,992,884	4,087,473	4,089,417	14,466,704	13,036,840
Excess of expenses over revenue before support services	740,438	602,343	3,038,380	3,104,796	2,178,121	2,357,961	5,956,939	6,065,100
Support services (Schedule 6)							2,980,123	3,193,552
Excess of expenses over revenue							8,937,062	9,258,652

SCHEDULE OF REVENUE AND EXPENSES—RESTAURANTS FOR THE YEAR ENDED AUGUST 31, 1986

SCHEDULE 2

	1986			1985		
	Food	Beverage	Total	Food	Beverage	Total
	$	$	$	$	$	$
Sales						
Le Café	1,210,974	593,925	1,804,899	1,065,389	549,005	1,614,394
Catering	743,897	370,054	1,113,951	464,398	249,048	713,446
Bars		368,702	368,702		409,013	409,013
Green Room	60,497		60,497			
Total sales	2,015,368	1,332,681	3,348,049	1,529,787	1,207,066	2,736,853
Cost of Sales						
Cost of goods consumed	786,132	415,322	1,201,454	589,639	374,714	964,353
Less cost of employee meals	(28,351)		(28,351)	(18,437)		(18,437)
Net cost of sales	757,781	415,322	1,173,103	571,202	374,714	945,916
Gross profit	1,257,587	917,359	2,174,946	958,585	832,352	1,790,937
Other revenue			131,333			57,427
Total gross profit and other revenue			2,306,279			1,848,364
Operating and administrative expenses						
Salaries, wages and employee benefits			1,426,452			1,137,219
Supplies and equipment rental			320,745			217,041
Repairs and maintenance			98,217			75,023
Advertising and promotion			84,582			56,669
Depreciation and amortization			68,968			65,719
Music and entertainment			30,526			18,882
Credit cards commissions			23,135			17,962
Furniture and equipment			15,628			19,479
Professional services			12,393			5,818
Travel			6,453			5,909
Other			35,566			17,256
Total expenses			2,122,665			1,636,977
Excess of revenue over expenses			183,614			211,387

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES— GARAGE FOR THE YEAR ENDED AUGUST 31, 1986 SCHEDULE 3

	1986	1985
	$	$
Revenue		
Parking	1,524,339	1,614,019
Other	269	370
	1,524,608	1,614,389
Expenses		
Salaries, wages and employee benefits	392,632	359,641
Supplies	22,923	25,316
Repairs and maintenance	14,692	1,302
Depreciation and amortization	9,652	6,662
Advertising	633	1,799
Other	9,809	6,735
	450,341	401,455
Excess of revenue over expenses	1,074,267	1,212,934

SCHEDULE OF EXPENSES— OPERATION OF THE BUILDINGS FOR THE YEAR ENDED AUGUST 31, 1986 SCHEDULE 4

	1986	1985
	$	$
Salaries, wages and employee benefits	1,803,038	1,632,909
Utilities	958,666	975,576
Repairs and maintenance to buildings and equipment	790,054	1,048,002
Depreciation and amortization	606,117	604,820
Professional services and expenses	85,772	86,040
Furniture and equipment	66,674	36,250
Laundry and dry cleaning	25,533	23,474
Office expenses	12,707	4,588
Uniforms	9,080	1,201
Travel and duty entertainment	6,316	6,817
Other	10,508	13,440
	4,374,465	4,433,117

SCHEDULE OF EXPENSES— ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1986 SCHEDULE 5

	1986	1985
	$	$
Salaries, wages and employee benefits	2,293,132	2,878,863
Office expenses	159,848	227,110
Office rent	156,784	155,005
Telecommunications	131,007	147,914
Professional services and expenses	96,381	118,136
Insurance	89,338	68,577
Trustees' fees and expenses	76,449	52,027
Repairs and maintenance	60,699	54,662
Travel and duty entertainment	52,902	46,749
Advertising and promotion	39,315	33,323
Training	19,329	15,744
Other	76,129	56,002
	3,251,313	3,854,112

SCHEDULE OF EXPENSES PERFORMING ARTS PROGRAMMES— ADMINISTRATION AND SUPPORT SERVICES FOR THE YEAR ENDED AUGUST 31, 1986 SCHEDULE 6

	Administration		Support Services	
	1986	1985	1986	1985
	$	$	$	$
Salaries, wages and employee benefits	1,230,251	1,193,661	1,806,166	2,033,673
Travel and duty entertainment	124,442	110,627	25,160	31,501
Office expenses	34,955	19,913	126,533	167,223
Professional services and expenses	15,169	14,994	36,502	94,075
Commissions and service charges			411,724	251,735
Advertising and promotion			367,674	399,893
Warehouse rent			147,040	140,356
Other	19,673	18,610	59,324	75,096
	1,424,490	1,357,805	2,980,123	3,193,552

SCHEDULE OF REVENUE AND EXPENSES— BOUTIQUE FOR THE YEAR ENDED AUGUST 31, 1986 SCHEDULE 7

	1986	1985
	$	$
Revenue		
Sales	147,493	97,614
Expenses		
Cost of goods sold	85,047	51,217
Gross margin	62,446	46,397
General and administration		
Salaries, wages and employee benefits	53,503	39,719
Advertising and display	4,306	2,602
Amortization	2,677	2,677
Supplies and equipment rental	2,549	638
Travel	1,895	1,276
Furniture and equipment	356	
Other	5,117	2,763
	70,403	49,675
Total expenses	155,450	100,892
Excess of expenses over revenue	7,957	3,278

SUMMARY PAGE

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region.

BACKGROUND

Funding from Canada to the Commission is usually budgetary funding. The Commission's own revenues meet about 17 per cent of its operating expenses.

CORPORATION DATA

HEAD OFFICE	161 Laurier Avenue West Ottawa, Ontario K1P 6J6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart McInnes, P.C., M.P.
DEPARTMENT	Public Works
YEAR AND MEANS OF INCORPORATION	1958; by the *National Capital Act* (R.S.C. 1970, N-3). Canada has owned this corporation since 1899 with the creation then of the Ottawa Improvement Commission (1899-1927), succeeded by the Federal District Commission (1927-1958).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jean Pigott
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85 (restated)**	**1983-84**
At the end of the period				
Total Assets*	298.3	306.5	332.8	411.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	26.3	31.1
Equity of Canada	267.1	284.4	281.4	344.5
Cash from Canada in the period				
— budgetary	59.0**	73.4**	97.1	86.6
— non-budgetary	nil	(26.3)	(4.8)	nil

* The data series on Total Assets and on Equity reflect NCC's change in accounting practice by recording depreciation; this change has lowered the book value of much of its assets from "historic cost" value to "net of depreciation" value.

** Net of sales proceeds and surplus (in 1986-87, $3.5 million; in 1985-86, $7.6 million) which were paid to Canada.

NATIONAL CAPITAL COMMISSION

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the National Capital Commission are the responsibility of management and have been approved by members of the Commission. The financial statements have been prepared by management in accordance with generally accepted accounting principles.

Management has developed and maintains books of account, records, financial and management controls and information systems. These are designed to provide reasonable assurance that assets are safeguarded and controlled and that transactions are in accordance with the Financial Administration Act and regulations as well as the National Capital Act and By-Laws of the Commission. Internal audits are conducted to assess these systems and practices.

The members of the Commission carry out their responsibilities for the financial statements principally through an Audit Committee which consists of members of the Commission only. The Audit Committee meets periodically with management as well as with the internal and external auditors to discuss the results of audit examinations with respect to the adequacy of internal accounting controls and to review and discuss financial reporting matters. The external auditors have full access to the Audit Committee, with and without management being present.

The Commission's external auditor, the Auditor General of Canada, has examined the financial statements. He submits his report to the Minister of Public Works who is responsible for the National Capital Commission.

Jean E. Pigott
Chairman

John T. Denis
Chief Financial Officer

AUDITOR'S REPORT

THE MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1987 and the statements of operations, equity and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1987 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the National Capital Act, the articles and by-laws of the Commission.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 12, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash and short-term deposits	11,084	23,209
Accounts receivable		
Federal government departments and agencies	780	1,472
Tenants and others	1,196	731
Operating supplies, small tools and nursery stock (Note 2c)	660	682
Prepaid expenses	1,874	2,138
	15,594	28,232
Land, buildings and equipment (Note 3)	282,689	278,282
	298,283	306,514

LIABILITIES	1987	1986
Current		
Accounts payable and accrued liabilities	22,847	14,894
Unsettled expropriations of property	1,300	1,342
Holdbacks and deposits from contractors and others	1,876	1,352
	26,023	17,588
Long-term		
Accrued employee termination benefits	5,197	4,496
	31,220	22,084
EQUITY		
Equity of Canada	267,063	284,430
	298,283	306,514

Approved by the Commission:

JEAN E. PIGOTT
Chairman

A. L. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1987 (in thousands of dollars)

	1987	1986
Expenses		
Planning and development	13,173	12,838
Real asset management	51,836	44,904
Public activities	11,915	9,957
Administration	15,255	15,300
	92,179	82,999
Revenues		
Property	9,690	8,848
Interest	1,178	1,921
Net gain on disposal of land, buildings and equipment	3,136	364
Other	1,863	1,496
	15,867	12,629
Net cost of operations	76,312	70,370
Parliamentary appropriations	62,445	81,026
Less: appropriations used to acquire land, buildings and equipment	15,131	11,462
	47,314	69,564
Excess of net cost of operations over parliamentary appropriations	28,998	806

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1987 (in thousands of dollars)

	1987	1986
Balance at beginning of year as previously reported	284,430	377,346
Adjustment to record accumulated depreciation to beginning of year		(95,953)
Balance as restated	284,430	281,393
Excess of net cost of operations over parliamentary appropriations	(28,998)	(806)
Appropriations to acquire land, buildings and equipment	15,131	11,462
Payments to Canada	(3,500)	(7,619)
Balance at end of year	267,063	284,430

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED MARCH 31, 1987 (in thousands of dollars)

	1987	1986
Operating activities		
Excess of net cost of operations over parliamentary appropriations	(28,998)	(806)
Items not involving cash		
Depreciation	10,549	9,316
Net gains on disposal of land, buildings and equipment	(3,136)	(364)
Increase (decrease) in accrued employee benefits	701	(41)
	(20,884)	8,105
Increase (decrease) in non-cash operating working capital		
Accounts receivable	227	(436)
Inventories	22	(37)
Prepaid expenses	264	(659)
Accounts payable and accrued liabilities	7,953	(2,493)
Unsettled expropriations	(42)	(267)
Holdbacks and deposits	524	(228)
	8,948	(4,120)
Cash provided by (used in) operating activities	(11,936)	3,985
Investing activities		
Acquisition of land, buildings and equipment	(15,131)	(11,462)
Proceeds on disposal of land, buildings and equipment	3,311	3,259
Cash used in investing activities	(11,820)	(8,203)
Cash required before financing	(23,756)	(4,218)
Financing activities		
Parliamentary appropriations to acquire land, buildings and equipment	15,131	11,462
Repayment of loans from Canada		(26,309)
Payment of funds to Canada	(3,500)	(7,619)
Cash provided by (used in) financing activities	11,631	(22,466)
Decrease in cash	(12,125)	(26,684)
Cash and short-term deposits at beginning of year	23,209	49,893
Cash and short-term deposits at end of year	11,084	23,209

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and Objectives

The National Capital Commission was established by the National Capital Act, 1958. The Commission is a Crown Corporation without share capital named in Schedule C, Part I to the Financial Administration Act and is an agent corporation. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant Accounting Policies

(a) Land, Buildings and Equipment

Land, buildings and equipment are generally recorded at historical cost. Property acquired at nominal cost or by donation is recorded at market value at time of acquisition. Property acquired by exchange is recorded at the carrying value of the assets disposed of in the transaction.

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

(b) Depreciation

Depreciation is charged to operations in equal annual amounts based on the estimated useful life of the assets, as follows:

Buildings	20 years
Roads and bridges	25 years
Park landscaping and improvement	25 years
Festival equipment	5 years
Equipment	7 to 15 years
Vehicles	4 to 7 years
Equipment and vehicle attachments	10 years

(c) Operating Supplies, Small Tools and Nursery Stock

Operating supplies and small tools are carried at cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Pension Plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission on an equal basis. These contributions represent the total pension obligations of the Commission and are recognized in the accounts on a current basis.

(e) Employee Termination Benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Land, Buildings and Equipment

	1987			1986
	Historical Cost	Accumulated Depreciation	Net Book Value	Net Book Value
	(in thousands of dollars)			
Land and Buildings				
Greenbelt	54,525	15,457	39,068	39,647
Parkways	73,612	32,189	41,423	40,300
Parks	46,584	14,101	32,483	31,824
Bridges and approaches	26,094	12,299	13,795	14,206
Historical sites	15,924	7,800	8,124	8,470
Recreational facilities	14,452	5,409	9,043	9,067
Rental properties	139,295	11,239	128,056	125,218
Unsettled expropriations	1,300		1,300	1,342
Administrative and service buildings	10,825	5,703	5,122	5,180
	382,611	104,197	278,414	275,254
Less: provision for transfers*	2,045		2,045	2,070
	380,566	104,197	276,369	273,184
Equipment				
Equipment	4,483	3,060	1,423	1,241
Furniture	7,848	4,645	3,203	2,274
Vehicles	3,592	2,408	1,184	995
Antiques and works of art	823	313	510	588
	16,746	10,426	6,320	5,098
	397,312	114,623	282,689	278,282

* Provision for transfers pertains to property to be transferred in accordance with agreements with the Province of Quebec. This includes lands to be given free of charge for approaches to the MacDonald-Cartier Bridge, and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

4. Summary of Expenses by Major Classification

	1987	1986
	(in thousands of dollars)	
Payroll and related costs	37,801	33,482
Goods and services	24,249	25,439
Grants-in-lieu of taxes	13,007	7,933
Other contributions	6,573	6,829
Depreciation	10,549	9,316
	92,179	82,999

5. Major Commitments

(a) The Commission is committed to make contributions to other levels of government and other authorities as follows:

(i) Province of Quebec, one-half of the cost of the work of a road network within the Quebec portion of the National Capital Region. The Commission's remaining commitment to be paid over the next several years is estimated at $95 million and is subject to Treasury Board of Canada approval.

NATIONAL CAPITAL COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

(ii) The Outaouais Regional Community Transit Commission and the Ottawa-Carleton Regional Transit Commission, a total of $1.6 million annually to the end of 1988 to assist in the provision of interprovincial transit service in the National Capital Region.

(iii) The Canada Museums Construction Corporation Inc., 65% of the cost of landscaping sites for two new museums in the National Capital Region. The Commission's commitment is $7.0 million.

(b) The Province of Quebec has expropriated certain lands at Laurier Park on behalf of the Commission. An amount of $1.25 million will be payable to the province in exchange for appropriate title documents.

(c) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1987-88	3,032
1988-89	2,541
1989-90	2,553
1990-91	2,138
	10,264

6. Contingencies

(a) Claims

Claims and potential claims have or may be made against the Commission totalling approximately $25.7 million for alleged damages and other matters. The final outcome of these claims is not determinable and accordingly these items are not reflected in the accounts. However, in the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

(b) Agreement with the Province of Ontario

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,654 hectares (6,557 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenditures. At March 31, 1986, cumulative expenditures exceeded cumulative receipts by $1.0 million, and are not reflected in the accounts of the Commission.

7. Related Party Transactions

(a) Exchange of Properties

In August and December 1986, the Commission, with the approval of the Governor in Council, exchanged certain properties with the Departments of National Defence and Public Works. The properties received were recorded at the carrying value of the properties transferred.

(b) Construction Costs

The Commission has permitted another Crown corporation to undertake major construction projects on certain Commission lands. Although the Commission is not responsible for funding and managing these projects, or reporting their costs, it may have title to the construction works. However, in keeping with the intent of these projects, which includes the eventual transfer of the lands as explained in Note 8, the Commission is not claiming ownership of the work in progress or the completed buildings. Accordingly, the value of the construction costs is not included in the records of the Commission or in its financial statements.

8. Subsequent Events

The Commission is in process of transferring certain lands to a federal government department. The estimated cost of these lands is $11.8 million. The financial statements of the Commission as at March 31, 1987 do not include this pending transaction because the authority necessary to effect the transfer has not yet been obtained.

9. Comparative Figures

Certain comparative figures have been reclassified to conform to the current presentation.

SUMMARY PAGE

NORTHERN CANADA POWER COMMISSION

MANDATE

To plan, construct and operate, on a self-sustaining basis, public utilities in the Northwest Territories and, subject to approval of the Governor in Council, elsewhere in Canada.

BACKGROUND

Since incorporation in 1948, NCPC has acquired or installed power generation and distribution facilities in Yukon and the Northwest Territories. The federal government is presently pursuing options for the control of the Commission's operations to be transferred to the governments of the Territories. To this end, with the authority of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act* (S.C. 1987, C. 9), the assets and operations of the Commission in Yukon were sold on March 31, 1987 to the Yukon Power Corporation, a subsidiary of the Yukon Development Corporation, a corporation created by an ordinance of the Yukon Territorial Government.

CORPORATION DATA

HEAD OFFICE	7909 - 51st Avenue P.O. Box 5700 Station L Edmonton, Alberta T6C 4J8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable William H. McKnight, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
YEAR AND MEANS OF INCORPORATION	1948; by the *Northwest Territories Power Commission Act* (amended as *Northern Canada Power Commission Act* (R.S.C. 1970, N-21))
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	John W. Beaver
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85 (restated)**	**1983-84**
At the end of the year				
Total Assets	142.9	268.7	271.8	270.4
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	103.3	236.9	241.0	249.9
Equity of Canada	24.9	9.5	14.8	8.9
Cash from Canada in the period				
— budgetary	nil	nil	nil	negl.
— non-budgetary	11.6	3.9	5.0	20.1,net

NORTHERN CANADA POWER COMMISSION

AUDITOR'S REPORT

TO THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1987 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Northern Canada Power Commission Act, and the by-laws of the Commission.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Property and equipment		
In service (Note 4)	99,599	221,226
Projects under construction	10	176
	99,609	221,402
Current		
Cash and term deposits	15,877	17,718
Accounts receivable		
Utilities	13,673	14,282
Other	1,008	771
Inventories		
Fuel and lubricants	10,095	11,570
Other supplies	2,657	2,982
	43,310	47,323
	142,919	268,725

LIABILITIES	1987	1986
Long-term		
Loans from Canada (Note 5)	96,129	224,839
Deferred credit		
Contributions in aid of construction	4,065	4,230
Current		
Due to Canada		
Overdue principal and related interest		9,583
Current portion of long-term loans	7,130	10,214
Accounts payable	7,355	8,288
Employee leave and termination benefits	3,098	1,843
Contractors' holdbacks	196	189
	17,779	30,117
	117,973	259,186
EQUITY OF CANADA		
Contributed surplus—Divestiture of operations (Notes 3(a) and 3(c))	1,319	
Contingency reserve (Note 8)	10,000	5,635
Retained earnings	13,627	3,904
	24,946	9,539
	142,919	268,725

Approved by the Commission:

J. W. BEAVER
Chairman and Chief Executive Officer

J. H. ROBERTSON
Member

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Revenues		
Sale of power	90,776	80,457
Sale of heat	6,840	6,825
Other	1,597	1,482
	99,213	88,764
Expenses		
Operations and maintenance	59,498	54,577
Depreciation	11,577	11,070
Engineering and general administration (Note 6)	8,221	6,854
	79,296	72,501
Income from operations	19,917	16,263
Interest (Note 7)	22,521	21,524
Loss before extraordinary item	2,604	5,261
Extraordinary item (Notes 3(a) and 3(c))	1,319	
Net loss for the year	1,285	5,261

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
At beginning of the year	3,904	9,165
Net loss for the year	1,285	5,261
	2,619	3,904
Deficit related to Yukon operations written off (Note 3(a))	16,692	
Transfer to contributed surplus—Divestiture of operations (Notes 3(a) and 3(c))	(1,319)	
Transfer to contingency reserve	(4,365)	
At end of the year	13,627	3,904

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987	1986
Operating activities		
Reported net loss	(1,285)	(5,261)
Items not requiring an outlay of cash		
Depreciation	11,577	11,070
Overdue interest	5,469	7,762
Extraordinary item (Notes 3(a) and 3(c))	(1,319)	
Decrease (increase) in trade balances	701	(1,896)
Decrease (increase) in inventories net of transfer to the Yukon Territory on devolution (Note 3(a))	1,454	(931)
Funds provided by operating activities	16,597	10,744
Investing activities		
Expenditures for property and equipment	(13,013)	(4,040)
Disposal of property and equipment	63	847
Net funds used in investing activities	(12,950)	(3,193)
Financing activities		
Long-term debt retirement	(17,088)	(8,015)
Long-term loans from Canada	11,600	3,900
Net funds used in financing activities	(5,488)	(4,115)
Non-cash activities related to the devolution of operations in the Yukon Territory		
Disposal of assets	95,000	
Reduction of long-term debt	(95,000)	
Net non-cash activities		
Net increase (decrease) in funds	(1,841)	3,436
Funds at beginning of the year (cash and term deposits)	17,718	14,282
Funds at end of the year	15,877	17,718

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and objective

The Northern Canada Power Commission is a Crown corporation named in Schedule C, Part I, to the Financial Administration Act and operates under the Northern Canada Power Commission Act. The Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, elsewhere in Canada. As explained in Note 3, under the authority of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act effective March 31, 1987, the Commission's business activities in the Yukon Territory were transferred to the Yukon Power Corporation, owned by the Government of the Yukon Territory.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is as follows:

Property and equipment

Property and equipment, including that donated to the Commission by Canada and others, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct costs of goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

NORTHERN CANADA POWER COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

For normal retirements, the cost of property and equipment retired less disposal proceeds is charged or credited to accumulated depreciation with no gain or loss being reflected in operations. Gains or losses on disposal of property and equipment resulting from exceptional circumstances are reflected in the results of operations for the year.

Depreciation

Depreciation of property and equipment, financed by loans from Canada, and in service prior to March 31, 1977, excluding the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The loans are being repaid by the annuity method over the estimated economic life of the assets. Property and equipment, financed by loans from Canada and in service subsequent to March 31, 1977, the Head Office building, property and equipment purchased from internally generated funds, and donated plants and extensions, are depreciated on the straight-line method.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	5 - 15 years
Motor vehicles	4 years

Deferred credit

Deferred credit represents contributions from Canada and others to aid the construction and acquisition of property and equipment, and is amortized over the estimated economic lives of the respective donated property and equipment.

Inventories

Inventories are valued at average cost. Provision is made for any decline in value of slow-moving inventory.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Commission. These contributions represent the total liability of the Commission and are recognized in the accounts on a current basis.

Grants in lieu of taxes

Grants in lieu of taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada.

3. Devolution

On November 5, 1985, the Minister of Indian Affairs and Northern Development agreed to a Memorandum of Understanding with the territorial ministers representing the Governments of the Northwest Territories and the Yukon Territory, to transfer Northern Canada Power Commission to the territorial governments.

(a) Yukon Territory

The Northern Canada Power Commission Yukon Assets Disposal Authorization Act came into effect on March 31, 1987 and provides that the Commission's business operations related to the Yukon Territory be transferred to the Yukon Power Corporation, owned by the Government of the Yukon Territory. In exchange for the fixed assets and related parts inventory, the consideration was $95,000,000, which amount was applied against the debts and obligations of the Commission due to the Government of Canada in relation to the Commission's business operations in the Yukon Territory. The application of the financial terms of the Act has created an extraordinary gain as follows:

	(in thousands of dollars)
Long-term debt and interest forgiven and written off	46,358
Loss on the transfer of fixed assets	(27,938)
Loss on transfer of related parts inventory	(346)
Write-off of accumulated deficit	(16,692)
Extraordinary gain on the devolution of Yukon operations	1,382

The gain is recognized on the statement of income as an extraordinary item, and on the balance sheet an equivalent amount is credited to contributed surplus—Divestiture of operations.

(b) Northwest Territories

The terms and conditions of divestiture to the Government of the Northwest Territories had not been determined at the time of preparation of these financial statements.

(c) Field, B.C.

Order in Council PC 1987—7/955 of May 7, 1987 authorizes the Commission to sell the assets of Field, B.C. rate zone. The net book value of these assets as at March 31, 1987 has been written down by $63,000 to reflect the accepted bid price of $61,000. An agreement of sale was not signed at the time of preparation of these financial statements.

4. Property and equipment in service

	1987	1986
	(in thousands of dollars)	
Electric power plants	124,883	245,984
Transmission and distribution systems	25,832	43,724
Other utilities	3,687	3,687
Staff accommodation	3,430	3,891
Warehouses, motor vehicles and general facilities	7,415	8,223
	165,247	305,509
Less: accumulated depreciation	65,648	84,283
	99,599	221,226

5. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest is repaid on terms and conditions as approved by Governor in Council.

In 1979, the Commission received a working capital loan of $7,500,000 which was repaid on March 31, 1987.

At March 31, 1987, loans for capital expenditures carried interest at rates ranging from 4.125% to 15.625% with a weighted

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

average interest rate of 9.234% (1986—10.168%). Borrowings during the year were at an average interest rate of 9.15% (1986—10.5%).

Loans from Canada mature as follows:

	(in thousands of dollars)
1988	7,130
1989	7,254
1990	6,964
1991	7,132
1992	6,554
1993-2024	68,225
	103,259
Less: current portion	7,130
	96,129

6. Engineering and general administration expense

Engineering and general administration expense is net of $344,000 (1986—$287,000) allocated to capital projects.

7. Interest

	1987	1986
	(in thousands of dollars)	
Interest on long-term loans from Canada	25,057	23,699
Income from term deposits and receivables	2,536	2,175
	22,521	21,524

8. Contingency reserve

Order in Council PC 1980-1989 of July 24, 1980, authorizes the Commission to establish a contingency reserve which is not to exceed $10 million. The contingency reserve is non-funded.

9. Commitments

At March 31, 1987, the estimated committed cost to complete capital projects is approximately $797,000 (1986—$8,373,000).

10. Segmentation

The Commission operates predominantly as one industry, that being the generation and distribution of electric power. Most expenses are directly attributable to the geographic rate zones, and common expenses are allocated among the rate zones. Identifiable assets are those assets that are used in the operation of each rate zone. Corporate assets are primarily the property in Edmonton, cash and term deposits.

	1987	1986
	(in thousands of dollars)	
Revenues		
Northwest Territories	79,148	74,965
Yukon Territory	19,709	13,281
Field, B.C.	356	518
	99,213	88,764
Net income (loss)		
Northwest Territories	3,720	4,354
Yukon Territory	(6,361)	(9,751)
Field, B.C.	37	136
	(2,604)	(5,261)
Retained earnings		
Northwest Territories	13,123	13,800
Yukon Territory		(10,331)
Field, B.C.	504	435
	13,627	3,904
Identifiable assets		
Northwest Territories	122,628	127,601
Yukon Territory	2,477	121,685
Field, B.C.	130	176
Corporate	17,684	19,263
	142,919	268,725
Long-term debt including current portion		
Northwest Territories	102,248	104,240
Yukon Territory		122,129
Field, B.C.		
Corporate	1,011	8,684
	103,259	235,053
Depreciation expense		
Northwest Territories	7,763	7,185
Yukon Territory	3,683	3,759
Field, B.C.	19	13
Corporate	112	113
	11,577	11,070
Capital expenditures		
Northwest Territories	5,437	3,454
Yukon Territory	7,210	523
Field, B.C.	52	
Corporate	314	63
	13,013	4,040

11. Related party transactions

In addition to the transactions described in Notes 3, 5 and 7, the Commission has significant transactions with the Government of Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories and the Yukon Territory. These transactions and resulting balances comprise:

	1987	1986
	(in thousands of dollars)	
Sale of power and heat	43,869	43,957
Purchase of fuel	9,088	8,956
Contributions to the Public Service Superannuation Plan	742	711
Treasury bills and accrued interest	14,494	10,212
Accounts receivable	7,338	4,845
Accounts payable	1,959	2,203

Furthermore, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada.

SUMMARY PAGE

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer, in the interests of safety, an efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	300-1199 West Hastings Street Vancouver, British Columbia V6E 4G9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1972; pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER (ACTING)	Morris Fellis
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	4.4	5.0	4.4	4.5
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	negl.	0.1	0.1	0.1
Equity of Canada	2.6	2.8	2.6	2.5
Cash from Canada for the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

PACIFIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1986 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 5, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and short-term deposits	1,289	1,499
Accounts receivable	2,233	2,508
Prepaid expenses	25	29
	3,547	4,036
Property and equipment (Note 3)	840	927
	4,387	4,963

LIABILITIES	1986	1985
Current		
Accounts payable and accrued liabilities	1,294	1,608
Obligations under capital lease (Note 4)	27	26
	1,321	1,634
Long-term		
Accrued employee termination benefits	427	443
Obligations under capital lease (Note 4)	30	57
	457	500
	1,778	2,134
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,803	2,023
	2,609	2,829
	4,387	4,963

Approved by the Authority:

R. A. HUBBER-RICHARD
Chairman

M. FELLIS
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenues		
Pilotage charges	23,187	21,859
Interest and other income	134	90
	23,321	21,949
Expenses		
Contract pilots' fees	16,300	15,041
Operating costs of pilot boats	2,454	2,347
Transportation and travel	2,193	1,912
Staff salaries and benefits	1,080	1,017
Pilots' salaries and benefits	711	638
Depreciation	169	175
Rentals	160	137
Professional and special services	158	126
Computer software costs	109	125
Communications	94	77
Utilities, materials and supplies	86	99
Repairs and maintenance	20	28
Interest on capital lease	6	6
Other	1	12
	23,541	21,740
Net income (loss) for the year	(220)	209

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Appropriated		
Balance at beginning and end of the year	500	500
Unappropriated		
Balance at beginning of the year	1,523	1,314
Net income (loss) for the year	(220)	209
Balance at end of the year	1,303	1,523
	1,803	2,023

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Operating activities		
Net income (loss) for the year	(220)	209
Items not affecting cash		
Depreciation	169	175
Employee termination benefits	(16)	27
Loss on sale of property and equipment		11
Increase (decrease) in operating components of working capital	(34)	423
Cash provided by (required for) operating activities	(101)	845
Investing activities		
Additions to property and equipment	(82)	(125)
Financing activities		
Decrease in long-term obligations under capital lease	(27)	(26)
Increase (decrease) in cash	(210)	694
Cash and short-term deposits at beginning of the year	1,499	805
Cash and short-term deposits at end of the year	1,289	1,499

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Equipment	5 and 10 years
Leasehold improvements	15 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of fixed assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

3. Property and equipment

	1986	1985
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,142	1,142
Equipment	800	718
Leasehold improvements	31	129
	2,013	2,029
Accumulated depreciation	1,173	1,102
	840	927

The above assets include property and equipment under capital leases at a total value of $276,000 (1985—$276,000) less accumulated depreciation of $193,000 (1985—$179,000).

4. Obligations under capital lease

	1986	1985
	(in thousands of dollars)	
Total minimum payments under 8% lease agreement with Canada for pilot boat, due April 1988, payable in blended annual payments of $32,000	64	97
Amount representing interest	(7)	(14)
Balance of the obligations	57	83
Current portion	(27)	(26)
Long-term portion	30	57

Upon maturity of the lease, the Authority has the option to purchase the pilot boat for $1.

5. Commitments

The Authority has a long-term lease obligation for office accommodation aggregating $1,002,560 for the period to December 31, 1999 at a base annual rent of $77,120. The obligation also calls for pro-rata share of operating costs estimated at $41,000 for 1987.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of $58,000 to 1990, plus operating expenses. There is an option to purchase the boat, at any time, at a price to be determined when the option is exercised.

SUMMARY PAGE

PETRO-CANADA

MANDATE

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND

After 11 years of operation the corporation employs 9,156 people and has $8.1 billion in total assets. Its growth was principally from its acquisition, in succession, of Atlantic Richfield, Pacific Petroleums, Petrofina, BP Canada and Gulf Canada rights and other assets but, as well, major new investments have been made by the corporation in frontier drilling. It is a significant share-owner in the promising Hibernia and Terra Nova offshore fields and is a participant in Beaufort Sea and in Venture (Nova Scotia) fields, and in the Syncrude tar-sands operation.

CORPORATION DATA

HEAD OFFICE	1000, 407 - 2nd Street, S.W. P.O. Box 2844 Calgary, Alberta T2P 3E3
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1975; by the *Petro-Canada Act* (S.C. 1975, C. 61).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Wilbert H. Hopper
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984 (restated)**	**1983**
At the end of the year				
Total Assets	8,139	8,846	8,966	8,239
Obligations to the private sector	1,740	2,045	1,469	1,583
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	3,711	3,642	4,479	4,010
Cash from Canada in the year				
— budgetary	nil	(50)*	nil	nil
— non-budgetary	nil	nil	425	642

* Dividend to Canada

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the system of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation. The committee meets with management, the internal auditors and the external auditors to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada (incorporated by Special Act of the Parliament of Canada) as at December 31, 1986 and the related consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change (with which we concur) in full cost accounting as explained in Note 2 to the consolidated financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and its consolidated wholly-owned subsidiaries that have come to our notice in the course of our examination of the consolidated financial statements of Petro-Canada were, in all significant respects, in accordance with the Financial Administration Act and the regulations thereto, the charter and by-laws of the Corporation and its consolidated wholly-owned subsidiaries and any directives given to the Corporation.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 17, 1987

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1986
(in millions of dollars)

ASSETS	1986	1985	LIABILITIES AND SHAREHOLDER'S EQUITY	1986	1985
Current Assets			Current Liabilities		
Accounts receivable	874	1,307	Outstanding cheques less cash	88	22
Inventories (Note 4)	553	1,110	Accounts payable and accrued liabilities	933	1,489
Income taxes recoverable	20	10	Current portion of long-term debt	13	20
Deposits and prepaid expenses	35	33	Short-term notes payable		532
	1,482	2,460		1,034	2,063
			Long-term Liabilities	69	198
			Long-term Debt (Note 8)	805	269
			Advances on Future Natural Gas Deliveries	129	146
			Deferred Income Taxes	1,469	1,304
Investments (Note 5)	356	291	Redeemable Preferred Shares (Note 9)	922	1,224
Property, Plant and Equipment, net (Note 6)	6,223	6,030	Capital (Note 10)	4,161	4,161
Deferred Charges (Note 7)	78	65	Deficit	(450)	(519)
				3,711	3,642
	8,139	8,846		8,139	8,846

Approved on behalf of the Board:

W. H. HOPPER
Director

W. McBURNEY ELLIOTT
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1986

(in millions of dollars)

	1986	1985
Revenue		
Operating	5,089	5,300
Investment and other income	83	81
	5,172	5,381
Expenses		
Crude oil and product purchases	2,405	2,901
Marketing, general and administrative	787	552
Producing and refining	576	553
Taxes other than income taxes (Note 11)	512	428
Depreciation, depletion and amortization	394	410
Interest on long-term debt	36	24
Other interest	31	
	4,741	4,868
Earnings before undernoted items	431	513
Provision for income taxes (Note 12)		
Deferred	165	296
Current	84	45
	249	341
	182	172
Minority interest		2
Earnings before unusual items and dividends on redeemable preferred shares	182	174
Unusual Items (Note 13)		(865)
Net Earnings (Loss) before dividends on redeemable preferred shares	182	(691)
Dividends on redeemable preferred shares (Note 9)	59	78
Net Earnings (Loss) after dividends on redeemable preferred shares	123	(769)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

(in millions of dollars)

	1986	1985
Internally Generated Cash		
Working capital provided from operations (Note 14)	728	870
Proceeds from sale of property, plant and equipment	59	64
Advances on future natural gas deliveries	(17)	(28)
Internally generated cash from operations	770	906
Decrease in operating working capital (Note 15)	406	16
	1,176	922
Investment Activities		
Acquisition of Gulf Canada Limited assets (Note 3)	301	714
Expenditures on property, plant and equipment	614	1,059
Petroleum Incentive Program grants	(166)	(349)
Increase in deferred charges	24	4
Increase (decrease) in investments, net	57	(330)
Decrease in minority interest in subsidiaries		296
	830	1,394
Financing Activities and Dividends		
Proceeds from issue of long-term debt	556	165
Increase (decrease) in short-term notes payable, net	(532)	532
Redemption of redeemable preferred shares	(356)	(105)
Dividends —Redeemable preferred shares	(59)	(78)
—Common shares		(50)
Reduction of long-term debt	(21)	(47)
	(412)	417
Decrease in Cash	(66)	(55)
Cash (Deficiency) at Beginning of Year	(22)	33
Cash (Deficiency) at End of Year	(88)	(22)

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1986

(in millions of dollars)

	1986	1985
Retained Earnings (Deficit) at Beginning of Year	(519)	255
Net earnings (loss) before dividends on redeemable preferred shares	182	(691)
Dividends—Redeemable preferred shares	(59)	(78)
—Common shares		(50)
Exchange adjustment on redemption of redeemable preferred shares	(54)	(17)
Transfer from contributed surplus		62
Retained Earnings (Deficit) at End of Year	(450)	(519)

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1986 (in millions of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc., which is excluded for the reason described in Note 5.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are stated at the lower of cost and net realizable value.

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(d) Property, Plant and Equipment

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration and development. Separate cost centres have been established for each country in which the Corporation has an interest in oil and gas properties. The Corporation applies a "ceiling test", to each of its producing oil and gas cost centres, to ensure that such costs do not exceed the estimated future net revenues from production of proven reserves, at prices and operating costs in effect at the balance sheet date, together with the unimpaired costs of certain projects in Canadian frontier areas and of unevaluated properties. In addition a consolidated ceiling test provides for future administrative overhead, financing costs and income taxes.

Costs are accumulated separately for the Syncrude Project, producing in situ and other oil sands leases. Over-burden removal costs relating to oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

Substantially all of the Corporation's exploration and production activities are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

(e) Depreciation, Depletion and Amortization

Costs incurred in producing oil and gas cost centres, other than unimpaired costs of certain projects in Canadian frontier areas and of unevaluated properties, and costs incurred on the Syncrude Project and producing in situ oil sands leases are depreciated or depleted separately on the unit of production method based on estimated proven recoverable oil and gas reserves before royalties. For purposes of calculating depreciation and depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity.

Costs incurred in non-producing oil and gas cost centres and other oil sands leases are subject to review for impairment. Any impairment is charged to earnings. When exploration proves to be successful, and economic viability has been established, the unimpaired balance is depleted on the unit of production method when production commences.

Depreciation of other plan and equipment is provided on either the unit of production method or the straight line method as appropriate. Straight line depreciation rates are based on the estimated service life of the related asset.

(f) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to expense.

(g) Translation of Foreign Currency

Current assets, except inventories and prepaid expenses, current liabilities and long-term debt are translated at rates of exchange in effect at the balance sheet date. Long-term assets, inventories, prepaid expenses, deferred income taxes and redeemable preferred shares are translated at rates of exchange in effect at the respective transaction dates. Revenue and expense items are translated at the average rates of exchange in effect during the year, except for depreciation, depletion and amortization, which reflect rates of exchange in effect when the assets were acquired.

The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt, which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Corporation's other activities and are translated in the above-described manner.

(h) Pension Plans

Costs of pension benefits for current services of employees are funded and are charged to earnings as they accrue. Costs arising from amendments to pension plans which relate to services of employees in prior years and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

2. Full Cost Accounting

Effective January 1, 1986 the Corporation modified prospectively its full cost accounting for oil and gas properties in accordance with the Canadian Institute of Chartered Accountants' Accounting Guideline "Full Cost Accounting in the Oil and Gas Industry" (Note 1 (d) and (e)). The effect of this change has been to increase 1986 earnings before unusual items and dividends on redeemable preferred shares by $17 million.

3. Acquisition of Gulf Canada Limited Assets

Pursuant to a 1985 agreement, the Corporation agreed to acquire certain refining and marketing assets from Gulf Canada Limited. In 1985, assets were acquired for $714 million and, effective April 1, 1986, the remaining assets, consisting mainly of the Edmonton refinery, were acquired for a further $301 million.

The net assets acquired in 1986, at attributed values, consist of:

Property, plant and equipment	291
Investments	1
Net working capital	9
	301

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1986—*Continued*

4. Inventories

	1986	1985
Crude oil, refined products and merchandise	498	1,044
Materials and supplies	55	66
	553	1,110

5. Investments

	1986	1985
At equity		
Westcoast Transmission Company Limited	177	181
Petro-Canada Centre	84	24
Sedpex Inc.	31	23
Other	17	12
At cost		
Mortgages and other investments	47	51
	356	291

Westcoast Transmission Company Limited ("Westcoast")

At December 31, 1986, the Corporation held 30.8% of the outstanding common shares of Westcoast.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1986, the quoted market value of the Corporation's investment in Westcoast was $165 million (1985 — $228 million).

Petro-Canada Centre

At December 31, 1986, the Corporation held 50% of a joint venture which owns Petro-Canada Centre, an office complex in Calgary. The Corporation has entered into a long-term lease for use of a portion of the complex and has guaranteed $232 million of long-term debt related to the facility.

Sedpex Inc.

At December 31, 1986, the Corporation held 50% of the outstanding common shares of Sedpex Inc., a company which owns a semi-submersible drilling vessel. This vessel is under lease to the Corporation.

Canertech Inc. ("Canertech")

The accounts of Canertech, a wholly owned subsidiary company, have been excluded from consolidation because a formal plan exists to dispose of the investment in the subsidiary. In response to a directive by the Government of Canada, the Corporation incorporated Canertech in 1981 to develop alternate energy sources. At that time the Government indicated its intention of purchasing the Corporation's investment at cost and establishing Canertech as an independent Crown corporation. During 1984 the Government directed the Corporation to bring about the dissolution of Canertech. The Corporation is proceeding with the implementation of this directive. The Corporation's investment in Canertech is carried in the accounts at its original cost of one dollar.

6. Property, Plant and Equipment

	1986			1985
	Cost*	Accumulated Depreciation, Depletion and Amortization	Net	Net
Natural resources				
Oil and gas				
Canada	5,045	1,788	3,257	3,307
Foreign				
—Producing	64	39	25	34
—Non-producing	99	80	19	22
Oil sands				
Syncrude Project	667	113	554	526
Producing in situ	99	8	91	80
Other oil sands	203	203		
Natural gas liquids	204	69	135	143
Other	108	79	29	38
	6,489	2,379	4,110	4,150
Refined oil products	2,341	366	1,975	1,737
Other property, plant and equipment	253	115	138	143
	9,083	2,860	6,223	6,030

*Cost is net of related Petroleum Incentive Program grants and investment tax credits.

At December 31, 1986, $3,103 million of Canada oil and gas net costs were subject to depreciation and depletion.

7. Deferred Charges

	1986	1985
At cost		
Oil sands overburden removal costs	43	44
Less portion related to oil sands to be mined within one year	11	14
	32	30
At amortized cost		
Deferred financing costs	16	4
Translation adjustment on long-term debt	11	20
Other	19	11
	78	65

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1986—*Continued*

8. Long-term Debt

	Maturity	1986	1985
In Canadian dollars			
8.25% unsecured notes	1993	14	14
5.5% unsecured notes			7
Other	1987	1	1
In United States dollars			
7.25% unsecured debentures (U.S. $200 million)	1996	276	
8.25% unsecured debentures (U.S. $200 million)	2016	276	
LIBOR less 0.8% unsecured notes (U.S. $125 million)	1995	173	175
9% unsecured notes (U.S. $38 million)	1996	52	58
7.75% unsecured notes (U.S. $14 million)	1993	19	19
8.45% unsecured notes (U.S. $5 million)	1987	7	14
Other			1
		818	289
Less current portion		13	20
		805	269

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1987	13 million
1988	8 million
1989	8 million
1990	8 million
1991	8 million

9. Redeemable Preferred Shares

The redeemable preferred shares, which were issued by a subsidiary to a group of Canadian chartered banks, are floating rate, cumulative, and non-voting. Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates or the London Inter-Bank Offered Rates of the banks. At December 31, 1986, the dividend rate was approximately 3.5% per annum. The shares are redeemable, at the option of the subsidiary, at one hundred dollars U.S. per share, plus accrued dividends. In 1986 the subsidiary exercised its option to redeem 850,000 shares (1985—750,000 shares) for a consideration of U.S. $85 million (1985 — U.S. $75 million and repurchased 1,728,000 shares for a consideration of U.S. $172 million. At December 31, 1986, 7,872,000 shares were outstanding.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over a seven-year period ending December 31, 1993, or in the event of certain other occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at one hundred dollars U.S. per share, plus accrued dividends. These annual options increase from U.S. $78 million to U.S. $139 million over the remaining period.

10. Capital

Authorized

(a) 71,188 common shares with a par value of one hundred thousand dollars each, and

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of one billion dollars.

Issued (to the Government of Canada)

	Number of Shares	Consideration
Common Shares		
Balance at beginning of year	31,883	3,188
Preferred Shares		
Balance at beginning and end of year	972,771,853	973
Total Capital at End of Year		4,161

The preferred shares have a par value of one dollar each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

11. Taxes Other than Income Taxes

	1986	1985
Federal sales tax	411	249
Petroleum and Gas Revenue Tax	38	124
Other	63	55
	512	428

12. Income Taxes

The provision for income taxes of $249 million (1985 — $341 million) represents an effective rate of 57.8% (1985 — 66.5%) on earnings before income taxes of $431 million (1985 — $513 million). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1986	1985
Earnings before income taxes	431	513
Add (deduct)		
Royalties and other payments to provincial governments	169	307
Federal allowances		
Resource allowance	(127)	(260)
Tax depletion	(39)	(21)
Inventory allowance	(5)	(30)
Petroleum and Gas Revenue Tax	38	124
Non-deductible depreciation, depletion and amortization	81	95
Non-taxable gains	(21)	(1)
Equity in earnings of affiliates	(18)	(22)
Other	(3)	3
Earnings as adjusted before income taxes	506	708
Canadian Federal income tax at 47.8% (1985—46.9%) applied to earnings as adjusted	242	332
Provincial and other income taxes, net of federal abatement	12	16
Provincial income tax rebates	(5)	(7)
Provision for income taxes	249	341

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1986—*Continued*

13. Unusual Items

The unusual items charged to earnings in 1985 consisted mainly of asset write-downs associated with Canadian frontier oil and gas properties, process development costs and oil sands properties.

14. Working Capital Provided from Operations

	1986	1985
Earnings before unusual items and dividends on redeemable preferred shares	182	174
Add (deduct)		
Depreciation, depletion and amortization	394	410
Deferred income taxes	165	296
Equity earnings, net of dividends received		(7)
Other	(13)	(3)
	728	870

15. Changes in Components of Operating Working Capital

The increase (decrease) in operating working capital consists of:

	1986	1985
Accounts receivable	(433)	470
Inventories	(557)	264
Income taxes recoverable	10	(13)
Deposits and prepaid expenses	2	12
Accounts payable and accrued liabilities	556	(681)
Operating working capital acquired from Gulf Canada Limited (Note 3)	(9)	(293)
Accruals relating to 1985 unusual items, and other	25	225
	(406)	(16)

Operating working capital is comprised of working capital other than cash, short-term notes payable and current portion of long-term debt.

16. Pension Plans

Based on the most recent actuarial valuations of the Corporation's pension plans, at December 31, 1986 all accrued and vested benefits were fully funded. The actuarial projections of employees' compensation to time of retirement indicate that there was a present value obligation of $36 million (1985—$67 million) for pension benefits relating to plan amendments and experience deficiencies. This amount is being funded in accordance with the applicable pension legislation.

17. Material Transactions with Related Parties

Transactions with the Government of Canada and its agencies are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

18. Segmented Information

The Corporation operates in two business segments:

Natural resources, comprising exploration, development, production, transportation and marketing activities for crude oil, natural gas, field liquids, sulphur and oil sands; and extraction of liquids from natural gas.

Refined oil products, comprising purchase and sale of crude oil, refining crude oil into oil products and distribution and marketing of these and other purchased products.

Financial information by business segment is presented in the following table as though each segment were a separate business entity. Inter-segment transfers of products, which are accounted for at market value, are eliminated on consolidation. Corporate and other includes investment income, interest expense and unallocated general corporate revenues and expenditures. Corporate and other assets are principally cash and short-term deposits, investments in other companies and general corporate assets.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1986—*Concluded*

	Natural Resources		Refined Oil Products		Corporate and Other		Consolidated	
	1986	1985	1986	1985	1986	1985	1986	1985
Revenue								
Sales to customers and other revenues	546	976	4,588	4,350	38	55	5,172	5,381
Inter-segment sales	534	660						
Segment Revenue	1,080	1,636	4,588	4,350	38	55		
Earnings								
Operating earnings before depreciation, depletion and amortization	470	888	365	51	57	10	892	949
Depreciation, depletion and amortization	(245)	(299)	(141)	(107)	(8)	(4)	(394)	(410)
Interest					(67)	(24)	(67)	(24)
Provision for income taxes	(168)	(392)	(109)	34	28	17	(249)	(341)
Earnings (Loss) before Unusual Items and Dividends on Redeemable Preferred Shares	57	197	115	(22)	10	(1)	182	174
Capital Expenditures								
Capital expenditures on property, plant and equipment*, deferred charges and investments	319	520	118	168	92	(172)	529	516
Acquisitions including minority interests			301	1,010			301	1,010
	319	520	419	1,178	92	(172)	830	1,526
Total Assets	4,392	4,510	3,222	3,890	525	446	8,139	8,846
Capital Employed	4,102	4,107	2,698	2,995	305	(319)	7,105	6,783

* After deduction of related Petroleum Program grants and investment tax credits.

19. Comparative Figures

Certain reclassifications have been made to the 1985 comparative figures to conform with the current year's presentation.

20. Commitments and Contingencies

(a) Commitments

The Corporation has leased property and equipment under various long-term operating leases for periods up to 2008. The minimum annual rentals for non-cancellable operating leases are estimated at $55 million in 1987, $51 million in 1988, $48 million in 1989, $42 million in 1990, $37 million in 1991 and $15 million per year thereafter until 2008.

(b) Contingencies

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

PETRO-CANADA—*Continued*

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF CANERTECH INC.

We have examined the Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1986 and the Statements of Loss and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

Burke, Newman & Co.
Chartered Accountants

Winnipeg, Canada
February 13, 1987

BALANCE SHEET DECEMBER 31, 1986

(in thousands of dollars)

ASSETS	1986	1985	LIABILITIES AND SHAREHOLDER'S DEFICIT	1986	1985
Cash and term deposits	8,133	7,150	Accrual for dissolution costs (Notes 5 and 9)	857	857
Due from Energy, Mines and Resources Canada (Note 2)		2,250	Advances from the Government of Canada (Note 6)	29,550	31,800
Investment in Canertech Conservation Inc.		4,800	Shareholder's deficit (Note 7)	(17,187)	(16,762)
Other investments (Note 3)	4,937	1,015			
Income taxes recoverable (Note 4)	150	680			
	13,220	15,895		13,220	15,895

The accompanying notes are an integral part of this balance sheet.

Approved on behalf of the Board:

F. B. GRANT
Director

L. A. HIPFNER
Director

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

STATEMENT OF LOSS AND DEFICIT
YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Equity in loss of Canertech Conservation Inc.	464	341
Provision for loss on disposition of Canertech Conservation Inc.	661	536
Interest income net of divestiture and management costs	(700)	
Net loss for the year	425	877
Deficit, beginning of year	16,762	15,885
Deficit, end of year	17,187	16,762

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Cash provided by (used for) operating activities		
Net loss for the year	(425)	(877)
Less: items not affecting cash		
—Equity in loss of Canertech Conservation Inc.	464	341
—Provision for loss on disposition of Canertech Conservation Inc.	661	536
—Other	(65)	
Cash from operations	635	
Cash provided by (used for) investment activities		
Proceeds on sales of investments	743	160
Net advances to investees	(925)	(1,416)
Proceeds on sale of fixed assest		175
Other assets		39
	(182)	(1,042)
Cash provided by (used for) financing activities		
Income taxes recoverable	530	
Accrual for dissolution costs		(5,461)
Obligation under capital lease		(103)
Energy, Mines and Resources Canada		160
	530	(5,404)
Increase (decrease) in cash and term deposits	983	(6,446)
Cash and term deposits, beginning of year	7,150	13,596
Cash and term deposits, end of year	8,133	7,150

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

Order-in-Council

On December 21, 1984, the Government of Canada issued Order-in-Council P.C. 1984-4187 which was subsequently replaced by P.C. 1986-2311 dated October 9, 1986 whereby the parent corporation was authorized to bring about the dissolution of Canertech Inc. and to replace federal Crown ownership of Canertech Conservation Inc., a wholly-owned subsidiary with other ownership.

1. Significant accounting policy

Consistent with the terms of the Order-in-Council, these financial statements have been prepared on the liquidation basis with the exception of the investment in Canertech Conservation Inc. Assets have been presented at their estimated net realizable values before costs of dissolution.

Canertech Conservation Inc. is accounted for by the equity method, to the time of sale, as management believed that consolidation of this subsidiary with Canertech Inc. would not have resulted in a more informative financial presentation.

2. Due from Energy, Mines and Resources Canada

The amount of $2,250,000 arose from the corporation's participation in the Societe Biosyn (Reg'd) joint venture. Prior to the above mentioned Order-in-Council of December 21, 1984, the corporation was to be reimbursed for these amounts by Energy, Mines and Resources Canada. It is anticipated that the ultimate settlement of these amounts will require the direction of the Treasury Board of the Government of Canada and will involve a set-off against the advances from the Government of Canada. The corporation has recorded this set-off in these financial statements.

3. Other investments

As a result of the disposition of the corporation's investment in Canertech Conservation Inc., the corporation acquired a non-interest bearing debenture receivable in the amount of $6,500,000. The first payment of $500,000 is due January 2, 1988 and the balance is due in 48 monthly payments of $125,000 commencing November 1, 1988.

This agreement contains an adjustment clause based on the realizability of certain contracts having a total value of $1.6 million. Management's estimate of the potential loss in this regard is $400,000 and accordingly this amount has been accrued in these financial statements.

The corporation holds a minority interest in Valera Electronics Inc. together with several loans receivable acquired as a result of the disposition of other investments. These investments are recorded at estimated net realizable values before costs of disposition. Included in other investments are certain notes receivable of which approximately $300,000 is due in 1987.

4. Income taxes recoverable

This amount represents the recovery of all income taxes previously paid by the corporation together with the benefit of certain Investment Tax Credits.

The benefits resulting from any future income tax reductions have not been recorded in these financial statements.

5. Accrual for dissolution costs

The accrual for dissolution costs represents management's anticipation of the costs to complete the disposition of assets and the settlement of liabilities. Should the corporation not conclude the disposition of investments as currently contemplated by management, additional costs may be incurred.

PETRO-CANADA—*Concluded*

APPENDIX—*Concluded*

CANERTECH INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986—*Concluded*

6. Advances from the Government of Canada

The advances are without requirement for interest or repayment. Management anticipates that the corporation will be unable to repay the obligation in its entirety and the Government of Canada will absorb the company's deficit upon dissolution. The corporation has reduced these advances by the $2,250,000 due from Energy, Mines and Resources Canada.

7. Share capital

Authorized—An unlimited number of common shares

Issued and fully paid—1 common share for $1

8. Contingencies

The corporation is a defendant in legal actions amounting to approximately $77 million. Management and legal counsel are of the opinion that the actions are without foundation and accordingly, no provision for such claims has been made in the accounts of the company.

9. Related party transaction

The parent company has provided management services to the corporation in the amount of $124,551 in 1986 ($150,000 in 1985). The amounts of the costs which remain unpaid as at December 31, 1986 and 1985 are $49,877 and $150,000 respectively.

10. Prior years financial statements

Certain reclassification were made to the 1985 comparative figures to conform with the 1986 financial statement presentation.

SUMMARY PAGE

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

MANDATE

To assist oil-importing developing countries to exploit their own hydrocarbon resources; to provide development assistance directly to Third World countries; and to be available as an executing agent for other institutions such as the World Bank.

BACKGROUND

The first meeting of the board of directors took place January 25, 1982. Since then, the corporation has been active in several countries, applying Canadian technology and expertise with Canadian official development assistance funding in the search for hydrocarbons and in related studies, and in providing technical assistance and personnel training to those countries. This is a non-profit, government-funded organization. By Order in Council P.C. 985-2957, pursuant to s. 97(2) of the FAA, the corporation was directed to report on its affairs as if it is a parent Crown corporation.

CORPORATION DATA

HEAD OFFICE	Constitution Square Suite 1601 360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	—not in any schedule of the *Financial Administration Act* —not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Marcel Masse, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
YEAR AND MEANS OF INCORPORATION	1981; under *the Canada Business Corporations Act.*
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Peter M. Towe
AUDITOR	Arthur Andersen & Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	8.9	13.2	3.5	5.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	5.1	2.8	nil
Equity of Canada	negl.	negl.	negl.	negl.
Cash from Canada in the year				
—budgetary*	23.5	20.3	71.7	39.0
—non-budgetary	nil	nil	nil	nil

*Additional funding for activity supporting CIDA Pakistan projects was received via CIDA (in 1986, $10.5 million; in 1985, $17.1 million).

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the balance sheet of Petro-Canada International Assistance Corporation (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1986 and the related statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Arthur Andersen & Co.
Chartered Accountants

Calgary, Canada
February 17, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986 $	1985 $
Current Assets		
Cash and short-term deposits	22.322	10,702,106
Accounts receivable		2,546,319
Excess of total expenditures over parliamentary appropriations received	8,891,383	
	8,913,705	13,248,425

LIABILITIES AND SHAREHOLDER'S EQUITY	1986 $	1985 $
Current Liabilities		
Due to affiliated company, Petro-Canada Inc.	8,776,657	7.896,657
Income taxes payable	137,047	247,858
	8,913,704	8,144,515
Excess of parliamentary appropriations received over total expenditures		5,103,909
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	1	1
	8,913,705	13,248,425

Approved on behalf of the Board:

P. M. TOWE
Director

M. CATLEY-CARLSON
Director

PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Project expenditures (Note 5)	46,252,352	34,103,200
Expenses		
General and administrative	2,424,470	1,469,354
Interest income, net	(1,246,910)	(995,696)
Current income taxes	630,222	509,315
Total expenditures	48,060,134	35,086,173
Parliamentary appropriations received during the year (Note 3)	34,064,842	37,429,233
	(13,995,292)	2,343,060
Excess of parliamentary appropriations received over total expenditures at beginning of year	5,103,909	2,760,849
Excess of total expenditures (over) under parliamentary appropriations received at end of year	(8,891,383)	5,103,909

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Sources of cash		
Parliamentary appropriations received	34,064,842	37,429,233
Decrease (increase) in accounts receivable	2,546,319	(2,535,922)
	36,611,161	34,893,311
Use of cash		
Expenditures	48,060,134	35,086,173
Increase in accounts payable	(769,189)	(7,398,079)
	47,290,945	27,688,094
(Decrease) increase in cash and short-term deposits	(10,679,784)	7,205,217
Cash and short-term deposits at beginning of year	10,702,106	3,496,889
Cash and short-term deposits at end of year	22,322	10,702,106

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Incorporation

The Corporation was incorporated in 1981 by Petro-Canada under the Canada Business Corporations Act as a wholly-owned subsidiary pursuant to directions provided by Order-in-Council P.C. 1981-2167 of August 5, 1981.

2. Operations

The Corporation's operations are financed by Parliamentary appropriations. An affiliated company, Petro-Canada Inc. ("PCI"), provides technical and administrative services to the Corporation at cost. In addition, the Corporation may also borrow from PCI such funds as it may require from time to time. Advances received from PCI, which cannot exceed $50,000,000 at any time, bear interest at the cost of borrowing to PCI.

3. Parliamentary appropriations

In addition to Parliamentary appropriations received pursuant to subsection 24.2 of the Petro-Canada Act, a portion of the Corporation's expenditures relating to the Pakistan project, amounting to $10,534,788 (1985—$17,081,233), were financed by Government funds made available to the Corporation through the Canadian International Development Agency.

4. Share capital

Authorized

Common shares—Unlimited

Issued

One common share for a cash consideration of one dollar.

5. Project expenditures

Project expenditures consist of the following:

	1986	1985
	$	$
Africa		
Kenya	9,692,668	4,155,393
Ghana—Phase II	4,279,347	
Tanzania—Phase II	3,368,629	71,280
Madagascar	3,205,526	
Morocco—Phase III	2,620,410	
Ghana	1,103,601	2,302,724
Morocco	872,171	390,000
Gambia	93,966	203,902
Botswana	62,295	
Guinea	39,293	618,861
Tanzania	22,899	1,345
Senegal	(2,115)	(420,103)
Morocco Special Project	(679)	16,523
	25,358,011	7,339,925
Asia		
Pakistan	11,162,188	17,213,660
Philippines—Phase II	2,738,953	628,276
Thailand	292,354	723,810
Philippines	93,640	86,269
Nepal	92,531	
Burma	(71,008)	1,769,016
Sri Lanka	(11,343)	177,153
	14,297,315	20,598,184
Western hemisphere		
Costa Rica	2,846,695	
Colombia	995,714	271,709
Barbados—Phase III	383,067	2,434,556
Jamaica—Phase III	218,474	2,557,978
Barbados—Phase II	28,894	104,418
Haiti	22,128	(8,646)
Jamaica—Phase II	7,078	131,362
Caribbean Region	1,755	96,035
Jamaica	(3,157)	(23,472)
Barbados	(2,820)	(13,870)
	4,497,828	5,550,070
Technical Assistance Facility	1,357,894	352,218
Project Development	741,304	262,803
	46,252,352	34,103,200

6. Comparative figures

The 1985 comparative figures were examined by Peat, Marwick, Mitchell & Co. whose auditors' report thereon, dated February 19, 1986, was without qualification. Certain reclassifications have been made to these comparative figures to conform with the current year's presentation.

SUMMARY PAGE

PORT OF QUEBEC CORPORATION

MANDATE

Administration, management and control of the Harbour of Quebec and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Port of Quebec Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans-shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm. The port handled 12.5 million tonnes of cargo in 1986 including 3.1 million tonnes of grain, a reduced performance due to a labour dispute that closed the port for more than three months.

CORPORATION DATA

HEAD OFFICE	150 Dalhousie Street P.O. Box 2268 Quebec City, Quebec G1K 7P7
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER (ACTING)	Louis P. Cormier
CHAIRMAN	Ross Gaudreault
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**7 months* to Dec. 31, 1984**
At year end			
Total Assets	65.9	88.0	83.6
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	61.8	83.5	79.7
Cash from Canada in the period			
— budgetary**	nil	nil	nil
— non-budgetary	nil	nil	nil

* The corporation began operations on June 1, 1984.

** Takes no account of special contributions to Canada in 1986 of $21.7 million.

PORT OF QUÉBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Port of Québec Corporation as at December 31, 1986 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Port as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have been in all significant respects in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and by-laws of the Corporation.

Thorne Riddell
Chartered Accountants

Québec, Canada
January 30, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986 $	1985 $
Current assets		
Cash	297,030	275,356
Investments (Note 1)	12,160,125	33,109,060
Accounts receivable	1,760,930	3,256,021
Materials and supplies	68,781	60,373
	14,286,866	36,700,810
Investments (Note 1)	6,623,856	6,597,511
Fixed assets (Note 2)	44,951,490	44,692,982
	65,862,212	87,991,303

LIABILITIES AND EQUITY OF CANADA	1986 $	1985 $
Current liabilities		
Accounts payable and accrued liabilities	2,050,841	2,486,742
Grants in lieu of municipal taxes	654,808	502,000
Deferred revenues	659,865	731,068
	3,365,514	3,719,810
Long-term		
Accrued employee benefits	737,500	791,000
EQUITY OF CANADA		
Contributed capital	107,251,631	107,251,631
Contribution to Canada (Note 3)	(21,735,000)	
Deficit	(23,757,433)	(23,771,138)
	61,759,198	83,480,493
	65,862,212	87,991,303

On behalf of the Board:

ROSS GAUDREAULT
Chairman

JEAN-MICHEL TESSIER
General Manager and Chief Executive Officer

PORT OF QUÉBEC CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Revenue from operations	7,962,545	9,405,701
Expenses		
Operating and administrative expenses	7,429,521	7,112,126
Depreciation	1,912,453	1,721,120
Grants in lieu of municipal taxes	1,024,639	1,016,136
	10,366,613	9,849,382
Loss from operations	(2,404,068)	(443,681)
Investment income	2,417,773	4,250,641
Net income	13,705	3,806,960
Deficit at beginning of the year	23,771,138	27,578,098
Deficit at end of the year	23,757,433	23,771,138

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1985	1984
	$	$
Cash provided by (used for)		
Operations		
Net income	13,705	3,806,960
Items not affecting cash		
Amortization of discount on Canada Government bonds	(26,345)	(26,345)
Depreciation	1,912,453	1,721,120
Gain on disposal of fixed assets	(105,184)	(46,947)
Accrued employee benefits	(53,500)	51,300
Changes in non-cash components of working capital	1,132,387	2,719,934
	2,873,516	8,226,022
Investment		
Additions to fixed assets	(2,178,038)	(5,384,700)
Proceeds on disposal of fixed assets	112,261	49,234
	(2,065,777)	(5,335,466)
Other		
Contribution to Canada	(21,735,000)	
Increase (decrease) in cash position	(20,927,261)	2,890,556
Cash position at beginning of year	33,384,416	30,493,860
Cash position at end of year	12,457,155	33,384,416
Represented by		
Cash	297,030	275,356
Investments	12,160,125	33,109,060
	12,457,155	33,384,416

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986

General

The Port of Québec Corporation was incorporated on June 1, 1984, under article 6.2(1) of the Canada Ports Corporation Act.

Summary of significant accounting policies

(a) Investments

Investments are direct securities guaranteed by Canada. They are presented at amortized cost and the premium or discount is amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants received from Canada and from third parties for capital projects are deducted from the cost of the related fixed assets.

Depreciation is calculated using the straight line method, once the asset becomes operational for an entire year, using the following annual rates:

Dredging	2.5-6.7%
Berthing structures	2.5-10%
Buildings	2.5-10%
Utilities	3.3-10%
Roads and surfaces	2.5-10%
Machinery and equipment	5-100%
Office furniture and equipment	20%

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Port of Québec Corporation assumes all risks with respect to compensation claims for occupational injury. Any costs arising from these claims are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

Every year the Corporation accounts for estimated liabilities relating to severance pay, annual leave, sick leave and overtime compensatory leave; these benefits are payable to its employees in subsequent years under its collective agreements or in accordance with its policy.

1. Investments

Investments, which are direct securities guaranteed by Canada, are as follows:

	1986		1985	
	Cost	Market value	Cost	Market value
	$	$	$	$
Current	12,160,125	12,166,576	33,109,060	33,101,895
Long-term	6,623,856	7,860,139	6,597,511	7,387,483

PORT OF QUÉBEC CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

2. Fixed assets

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	11,043,597		11,043,597	11,043,597
Dredging	4,561,341	3,895,186	666,155	694,216
Berthing structures	22,636,930	15,867,910	6,769,020	6,704,977
Buildings	33,600,707	12,836,618	20,764,089	16,570,175
Utilities	3,427,705	1,876,360	1,551,345	1,649,523
Roads and surfaces	5,848,340	2,833,369	3,014,971	3,373,861
Machinery and equipment	499,355	384,448	114,907	138,802
Office furniture and equipment	443,006	232,517	210,489	168,750
Projects under construction	816,917		816,917	4,349,081
	82,877,898	37,926,408	44,951,490	44,692,982

As at December 31, 1986, contractual obligations for the completion, construction and purchase of fixed assets are estimated at $39,000, most of which will be expended in the year ending December 31, 1987.

3. Contribution to Canada

The Government of Canada has requested cash contributions from various Crown Corporations. As part of this cash recovery exercise, there was a request for a contribution of $133,000,000 from Canada Ports Corporation and the six local port corporations.

The Corporation's share amounted to $21,735,000 and has been recorded as contribution to Canada in the equity of Canada.

4. Contingencies

Claims aggregating approximately $2,660,000 have been received by the Corporation in respect of lawsuits, warranties, collective agreements, damages allegedly suffered on Corporation property and various other matters in dispute. These amounts are not recorded in the financial statements. In the Corporation's view, its position is defensible and these claims should not result in any material financial liability.

5. Operations

The operations of the Corporation have been reduced due to a lock-out by the Association des Employeurs Maritimes on September 15, 1986. Operations resumed on February 6, 1987.

SUMMARY PAGE

PRINCE RUPERT PORT CORPORATION

MANDATE

Administration, management and control of the Prince Rupert Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Prince Rupert Port Corporation was established on June 1, 1984, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port recently completed development of a new site on Ridley Island. A modern, high-efficiency grain elevator and coal shipment terminal which was constructed by private interests went into service at this site in 1984. In 1986, 10.7 million tonnes of cargo was handled, 6.7 million tonnes of which was coal.

CORPORATION DATA

HEAD OFFICE	110 Third Avenue, West Prince Rupert, British Columbia V8J 1K8
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1984; letters patent of incorporation issued by the Minister of Transport, pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	R.W. Tytaneck
CHAIRMAN	A.T. Sheppard
AUDITOR	Thorne Ernst & Whinney.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**7 months to Dec. 31, 1984**
At the end of the year			
Total Assets	80.7	81.2	79.6
Obligations to the private sector	nil	nil	nil
Obligations to Canada*	75.4	76.6	76.6
Equity of Canada	(6.4)	(7.8)	(10.0)
Cash from Canada in the period			
— budgetary**	nil	0.3	(1.3)
— non-budgetary	nil	nil	nil

*Includes $48.3 million conditional obligation; excludes $11.0 million in accrued interest owed to Canada.

** Takes no account of special contributions to Canada in 1986 of $2.5 million.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

THE HONOURABLE JOHN C. CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Prince Rupert Port Corporation as at December 31, 1986 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the Letters Patent and By-laws of the Corporation.

Thorne Ernst & Whinney
Chartered Accountants

Vancouver, Canada
February 5, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986	1985
	$	$
Current assets		
Cash	63,752	87,341
Investments (Note 1)	7,879,580	7,202,309
Accounts receivable	566,284	630,199
Due from Canada	63,937	
Materials and supplies	79,928	88,092
	8,653,481	8,007,941
Property, Plant and Equipment (Note 2)	72,024,049	73,214,955
	80,677,530	81,222,896

LIABILITIES AND DEFICIT OF CANADA	1986	1985
	$	$
Current liabilities		
Accounts payable and accrued liabilities	177,763	382,346
Payable to Canada		249,190
Grants in lieu of municipal taxes	351,711	495,821
Deferred revenues	186,251	229,263
	715,725	1,356,620
Long-term deb:		
Loans from Canada (Note 3)	38,110,991	38,110,991
Recoverable contribution from Canada (Note 4)	48,300,000	49,511,864
	86,410,991	87,622,855
	87,126,716	88,979,475
DEFICIT OF CANADA		
Contributed capital (Note 5)	678,275	678,275
Contribution to Canada (Note 5)	(1,289,136)	
Deficit	(5,838,325)	(8,434,854)
	(6,449,186)	(7,756,579)
	80,677,530	81,222,896

Approved by the Board:

ALLAN T. SHEPPARD
Chairman

ROBERT W. TYTANECK
General Manager and Chief Executive Officer

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Revenue from operations	11,314,851	10,622,368
Expenses		
Operating and administrative	7,845,088	7,771,561
Depreciation (Note 2)	1,244,666	918,496
Grants in lieu of municipal taxes	335,353	27,661
	9,425,107	8,717,718
Income from operations	1,889,744	1,904,650
Interest income	591,603	655,246
Gain (loss) on disposal of property, plant and equipment	115,182	(359,024)
Net income	2,596,529	2,200,872
Deficit at beginning of year	8,434,854	10,635,726
Deficit at end of year	5,838,325	8,434,854

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$
Cash provided by (used for)		
Operations		
Net income	2,596,529	2,200,872
Items not involving cash		
Depreciation	1,244,666	918,496
(Gain) loss on sale of property, plant and equipment	(115,182)	359,024
	3,726,013	3,478,392
Changes in non-cash components of working capital		
Accounts receivable	63,915	(18,884)
Materials and supplies	8,164	(14,622)
Accounts payable and accrued liabilities	(204,583)	(234,269)
Grants in lieu of municipal taxes	(144,110)	(468,001)
Deferred revenues	(43,012)	(114,678)
	3,406,387	2,627,938
Financing activities		
Increase (decrease) in payable to Canada	(249,190)	249,190
Contribution to Canada	(1,289,136)	
Increase in receivable from Canada	(63,937)	
Recoverable contribution from Canada	(1,211,864)	(64)
	(2,814,127)	249,126
Investment activities		
Proceeds from sale of property, plant and equipment	119,300	232
Purchase of property, plant and equipment (net of capital grants)	(57,878)	(1,573,365)
Decrease in receivable from Canada		82,839
	61,422	(1,490,294)
Increase in cash position	653,682	1,386,770
Cash position at beginning of year	7,289,650	5,902,880
Cash position at end of year	7,943,332	7,289,650

(Cash position is defined to include cash plus investments)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

Local Port Corporation

The Prince Rupert Port Corporation ("the Corporation") was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act ("the Act"). The Corporation is exempt from income taxes.

On June 1, 1984, pursuant to the Act, all the assets and liabilities of the Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by the Canada Ports Corporation. The net liabilities assumed were recorded as contributed capital of $678,275 and a deficit of $11,673,894. Accordingly, the financial statements are prepared as though the Prince Rupert Port Corporation had operated these facilities since their inception.

Summary of significant accounting policies

(a) Investments
The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Property, plant and equipment
Property, plant and equipment are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related property, plant and equipment.
Depreciation is calculated on the straight-line basis using rates based on the estimated useful lives of the assets.

(c) Pension costs
All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Grants in lieu of municipal taxes
The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(e) Employee benefits
The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

1. Investments

	1986	1985
	$	$
Amortized cost	7,879,580	7,202,309
Market value	7,855,119	7,188,651

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986—*Concluded*

2. Property, plant and equipment

(a) Summary

	1986				1985
	Depreciation rates	Cost	Accumulated depreciation	Net	Net
	%	$	$	$	$
Land		60,126,625		60,126,625	60,159,561
Dredging	2.5-6.7	5,177	1,165	4,012	4,141
Berthing structures	2.5-10	8,693,098	2,536,244	6,156,854	6,395,465
Buildings	2.5-10	2,351,656	334,209	2,017,447	2,085,123
Utilities	3.3-10	2,597,236	1,079,916	1,517,320	1,643,819
Roads and surfaces	2.5-10	3,512,387	1,640,261	1,872,126	2,240,684
Machinery and equipment	5-10	1,697,883	1,427,298	270,585	627,103
Office furniture and equipment	20	150,041	90,961	59,080	59,059
		79,134,103	7,110,054	72,024,049	73,214,955

(b) Depreciation

Depreciation consists of:

	1986	1985
	$	$
Depreciation expense	926,760	918,496
Writedown of equipment	317,906	
	1,244,666	918,496

3. Loans from Canada

	1986	1985
	$	$
Non-interest bearing loans with indefinite due date	27,084,979	27,084,979
Accrued interest on loans not due and payable	11,026,012	11,026,012
	38,110,991	38,110,991

4. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The recoverable contribution as at December 31, 1986 was $48,300,000.

The total recoverable contribution is interest-free until April 1, 1989, and thereafter bears interest at approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable over 20 years, commencing on April 1, 1989, contingent upon the revenues received from a direct coal throughput surcharge.

5. Contribution to Canada

Canada requested cash contributions from various Crown Corporations. As part of this cash recovery exercise, a request was made for a contribution of $133,000,000 from the Ports Canada System made up of the Canada Ports Corporation and the six local port corporations.

The Corporation's share was in the amount of $2,501,000. A sum of $1,211,864 has been applied against Recoverable Contribution from Canada as authorized by the Minister of Transport. The balance of $1,289,136 has been treated as a Contribution to Canada.

6. Related party transactions

(a) During the year ended December 31, 1986, the Corporation received revenue of $1,169,454 (year ended December 31, 1985, $1,250,370) from Ridley Terminals Inc., a company in which the Canada Ports Corporation has a significant investment.

(b) During the year the Corporation paid $436,093 (year ended December 31, 1985, $521,297) to Canada Ports Corporation as its share of that corporation's head office expense.

SUMMARY PAGE

ROYAL CANADIAN MINT

MANDATE

To produce and arrange for the production and supply of coins of the currency of Canada; produce coins of currency of countries other than Canada; melt, assay and refine gold, silver and other metals; buy and sell gold, silver and other metals, etc.; mint coins; and carry out other related activities in anticipation of profit.

BACKGROUND

The Royal Canadian Mint was a departmental agency until 1969, when it was incorporated by legislation. For minting circulating Canadian coinage, it receives payment on a cost-recovery basis. Minting of numismatic and bullion coins, etc., yields profit which is payable to Canada. Occasionally, it receives loans from Canada for working capital and to finance capital projects.

CORPORATION DATA

HEAD OFFICE	320 Sussex Drive Ottawa, Ontario K1A 0G8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Côté, P.C., M.P.
DEPARTMENT	Supply and Services
YEAR AND MEANS OF INCORPORATION	1969; by the *Royal Canadian Mint Act* (R.S.C. 1970, R-8).
CHIEF EXECUTIVE OFFICER	Maurice Lafontaine
CHAIRMAN	James Corkery
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	1985	1984	1983
At the end of the year				
Total Assets	116.8	115.9	72.4	73.1
Obligations to the private sector	0.4	0.6	0.6	0.8
Obligations to Canada*	82.8	76.7	58.7	49.3
Equity of Canada	1.0	1.0	1.0	1.0
Cash from (to) Canada in the year				
— budgetary	nil	(10.7)	nil	(24.4)
— non-budgetary, net	(3.7)	19.8	(2.1)	(2.1)

* Includes net earnings due to Canada.

ROYAL CANADIAN MINT

AUDITOR'S REPORT

TO THE MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1986 and the statements of earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with part XII of the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 20, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash	11,389	29,745
Accounts receivable		
Government departments	3,515	2,370
Other	7,876	5,120
Inventories (Note 4)	40,460	38,604
Prepaid expenses (Note 5)	299	286
	63,539	76,125
Long-term		
Property, plant and equipment (Note 6)	41,767	30,771
Deferred expenses (Note 7)	11,451	9,047
	116,757	115,943

LIABILITIES	1986	1985
Current		
Accounts payable		
Government departments	829	1,405
Other	12,051	16,640
Contractors' holdback	291	1,082
Due to Government of Canada		
Net earnings (Note 8)	52,788	42,978
Current portion of long-term loans (Note 10)	3,129	3,729
Accrued interest on long-term loans	821	818
Deferred revenues (Note 9)	14,674	13,943
	84,583	80,595
Long-term		
Loans from Government of Canada (Note 10)	26,875	30,003
Obligation under capital lease (Note 11)	100	355
Provision for employee termination benefits	4,199	3,990
	31,174	34,348
EQUITY OF CANADA		
Reserve for losses (Note 2)	1,000	1,000
	116,757	115,943

Approved by management:

M. A. J. LAFONTAINE
President and Master

J. E. UBERIG
Vice-President, Administration and Finance

Approved by the Board:

J. C. CORKERY
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Revenues		
Gold Maple Leaf coins	786,263	874,693
Canadian numismatic coins	37,449	37,900
Canadian circulating coins	31,033	30,774
1988 Olympic Coin Program	31,859	7,316
Foreign contracts	16,885	9,138
Refinery	5,769	4,511
Miscellaneous	1,390	1,239
	910,648	965,571
Expenses (Note 12)		
Cost of materials used	833,558	899,189
Salaries, wages and benefits	23,929	21,937
Advertising	19,587	11,884
Utilities and supplies	4,171	3,854
Transportation and communications	5,966	4,014
Professional and special services	3,255	6,203
Depreciation	2,232	1,932
Interest on long-term loans and obligation under capital lease	3,466	2,226
Building and equipment rental	2,711	1,607
Miscellaneous	1,963	1,661
	900,838	954,507
Net earnings before extraordinary item	9,810	11,064
Deduct: extraordinary item		2,187
Net earnings for the year (Note 2)	9,810	8,877

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Operating activities		
Net earnings for the year	9,810	11,064
Extraordinary item		(2,187)
Items not affecting funds		
Depreciation	2,232	1,932
Amortization of deferred expenses	8,764	3,283
	20,806	14,092
Net change in non-cash working capital	(11,592)	10,654
Deferred expenses disbursements	(11,168)	(11,461)
Increase in provision for employee termination benefits	209	704
	(1,745)	13,989
Investing activities		
Additions to fixed assets	(13,228)	(15,375)
	(13,228)	(15,375)
Financing activities		
Payment of net earnings to Government of Canada		(10,700)
Loans from Government of Canada		21,970
Decrease in long-term debt	(3,128)	(3,730)
Decrease in obligation under capital lease	(255)	(223)
	(3,383)	7,317
Increase (decrease) in cash	(18,356)	5,931
Cash, beginning of the year	29,745	23,814
Cash, end of the year	11,389	29,745

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part I of schedule C to the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

The objectives of the Mint are to produce coins in anticipation of profits and carry out other related activities.

2. Statutory financial limitations

At the request of the Mint and on the recommendation of the Minister of Supply and Services, the Minister of Finance may make loans to the Mint on such terms and conditions as are approved by the Governor in Council for:

(a) meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5 million;

(b) financing the costs of capital projects that are approved by the Governor in Council; and

(c) temporary purposes, in amounts not exceeding in the aggregate $1 million, and each loan shall be repaid within twelve months from the day on which the loan was made.

The total amount outstanding at any time of loans made for (a) and (b) above shall not exceed $35 million.

Furthermore, the Mint may make provision from earnings for a reserve against possible losses, but the aggregate amount in the reserve at any one time shall not exceed $1 million. The Mint's net earnings for the year shall be applied:

(a) firstly, to previous years' losses that could not be met by a charge to the reserve;

(b) secondly, to the reserve; and

(c) any excess, to the revenues of Canada.

3. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, plant and equipment

Property, plant and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	2 ½%
Buildings	2 ½%
Equipment	10%
Equipment under capital lease	20%
Leasehold improvements	50%

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

ROYAL CANADIAN MINT—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

(e) Pension plan

The employees of the Mint participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the plan are required from both the employees and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1986	1985
	(in thousands of dollars)	
Raw materials	24,418	20,919
Work in process	3,781	3,277
Finished goods	8,685	11,107
Operating and maintenance supplies	3,576	3,301
	40,460	38,604

In order to facilitate the production of gold coins, the Mint borrows the quantity of gold required and pays interest based on the value of gold established on the London market. As at December 31, 1986 a total of 933,709 ounces were borrowed and are not reflected in these financial statements.

5. Prepaid expenses

	1986	1985
	(in thousands of dollars)	
Insurance, postage and freight	193	154
Rent	77	93
Other	29	39
	299	286

6. Property, plant and equipment

	1986			1985
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	619		619	619
Land improvements	976	550	426	441
Buildings	37,767	6,183	31,584	5,021
Equipment	21,751	12,770	8,981	7,867
Equipment under capital lease	1,006	849	157	506
Construction in progress				16,140
Leasehold improvements				177
	62,119	20,352	41,767	30,771

7. Deferred expenses

Included under this caption are expenses related to the launching of the 1988 Olympic Coin Program totalling $10.6 million. These expenses are recorded at cost and are amortized on the basis of anticipated sales over the duration of the Program from 1985 to 1988. $1.7 million was amortized in 1985 and $7.0 million in 1986.

8. Due to Government of Canada, net earnings

	1986	1985
	(in thousands of dollars)	
Balance at beginning of the year	42,978	44,801
Net earnings for the year	9,810	8,877
Paid during the year		(10,700)
Balance at end of the year	52,788	42,978

9. Deferred revenues

	1986	1985
	(in thousands of dollars)	
Regular Numismatic Products and 1988 Olympic Coin Program	14,674	10,520
Foreign contracts		3,423
	14,674	13,943

10. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 8.125% to 12.00% and are repayable according to the following schedule:

	(in thousands of dollars)
1987	3,129
1988	2,989
1989	7,673
1990	2,673
1991	2,673
1992-1998	10,867
	30,004
Current portion	3,129
	26,875

The interest expense on these loans amounts to $3.4 million for the year (1985—$2.1 million).

11. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	(in thousands of dollars)
1987	283
1988	102
Total future minimum lease payments	385
Less: amount representing interest	30
Present value of obligation under capital lease	355
Less: current portion	255
Long-term obligation under capital lease	100

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 14.3%. This obligation expires in 1988.

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

12. Expenses

Expenses include cost of goods sold detailed as follows:

	1986	1985
	(in thousands of dollars)	
Materials used	833,558	899,189
Direct labour	3,115	2,904
Manufacturing overhead expenses	17,157	21,831
	853,830	923,924

13. Extraordinary item

The Mint introduced an early retirement program effective January 1, 1985 in an effort to minimize the adverse effects of organizational changes necessitated by the consolidation of the facilities in the National Capital Region. The expenditure is reflected as an extraordinary item in the 1985 statement of earnings.

14. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

15. Commitments

The Mint is committed to purchase the silver requirements for the 1988 Olympic Coin Program. $15.0 million will be payable in 1987.

16. Proposed amendments to the Act

The Royal Canadian Mint has proposed amendments to the Mint Act including a financial restructuring that would enable it to retain its net earnings.

SUMMARY PAGE

ST. ANTHONY FISHERIES LIMITED

MANDATE

To operate the St. Anthony fish plant in the year 1982 in the most efficient and economic manner possible.

BACKGROUND

The corporation has been inactive for several years.

YEAR AND MEANS OF INCORPORATION	May 21, 1982, pursuant to the Newfoundland *Companies Act* (R.S.N., C. 54).

By the *Crown Corporations Dissolution Authorization Act* (S.C. 1985, C. 41) authority was provided for the dissolution of this corporation and the Registrar of Companies for the Province of Newfoundland removed it from his register, effective March 27, 1987.

ST. ANTHONY FISHERIES LIMITED

THE CORPORATION HAS NEGLIGIBLE ASSETS AND WAS INACTIVE
DURING THE REPORT PERIOD

SUMMARY PAGE

SAINT JOHN PORT CORPORATION

MANDATE

Administration, management and control of the Saint John harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

Saint John Port Corporation was established on December 31, 1986, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total port traffic in 1986 was 12.3 million tonnes, greater than 1985 traffic by 42 percent. Petroleum products, in particular crude oil imports at 9 million tonnes, accounted for 73 per cent of the 1986 tonnage, the rest of the tonnage being forest products, potash, grain and salt.

CORPORATION DATA

HEAD OFFICE	133 Prince William Street P.O. Box 6429, Station A Saint John, New Brunswick E2l 2B5
STATUS	—Schedule C, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1986; letters patent issued by the Minister of Transport pursuant to subsection 6(2)(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Kenneth Krauter
CHAIRMAN	Harry P. Gaunce
AUDITOR	Coopers & Lybrand

Balance Sheet Data at the Start of Operations

At January 1, 1987	($ million)
Total Assets	92.5
Obligations to the private sector	nil
Obligations to Canada*	58.3
Equity of Canada	1.6

* Excludes $10.0 million in accrued interest owed to Canada.

SAINT JOHN PORT CORPORATION

AUDITORS' REPORT

TO THE BOARD OF DIRECTORS
SAINT JOHN PORT CORPORATION

We have examined the balance sheet of the Saint John Port Corporation as at December 31, 1986. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this balance sheet presents fairly the financial position of the Corporation as at December 31, 1986 in accordance with generally accepted accounting principles.

Coopers & Lybrand
Chartered Accountants

Ottawa, Canada
February 18, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986
Current	
Cash	88
Investments (Note 3)	4,845
Accounts receivable	2,070
Materials and supplies	129
	7,132
Long-term investments (Note 3)	949
Fixed assets (Note 4)	84,368
	92,449

LIABILITIES	1986
Current	
Accounts payable and accrued liabilities (Note 5)	1,959
Grants in lieu of municipal taxes	549
	2,508
Long-term	
Accrued employee benefits	483
Financing provided by a province (Note 6)	19,521
Loans from Canada (Note 7)	68,356
	88,360
EQUITY OF CANADA	
Contributed capital	79,209
Contribution to Canada (Note 8)	(1,033)
Deficit	(76,595)
	1,581
	92,449

On behalf of the Board:

HARRY P. GAUNCE
Chairman

KENNETH R. KRAUTER
General Manager and Chief Executive Officer

SAINT JOHN PORT CORPORATION—*Concluded*

NOTES TO BALANCE SHEET
DECEMBER 31, 1986—*Concluded*

1. Canada Ports Corporation Act

In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of Saint John was approved and the Saint John Port Corporation was established effective at the closing of business on December 31, 1986.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the Saint John Port Corporation at their carrying values in the accounts of the Canada Ports Corporation—Port of Saint John.

2. Significant accounting policies

(a) Investments

The investments are shown at amortized cost whereby premiums or discounts from par value are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Investments

Investments are direct and guaranteed securities of Canada as follows:

	Amortized cost	Market value
	(in thousands of dollars)	
Current	4,845	4,849
Long-term	949	1,159

4. Fixed assets

(a) Summary

	Depreciation rates	Cost	Accumulated depreciation	Net
	%	(in thousands of dollars)		
Land		30,063		30,063
Dredging	2.5-6.7	1,967	1,442	525
Berthing structures	2.5-10	62,918	24,930	37,988
Buildings	2.5-10	15,570	7,204	8,366
Utilities	3.3-10	7,651	2,752	4,899
Roads and surfaces	2.5-10	4,779	3,584	1,195
Machinery and equipment	5-100	1,904	1,567	337
Office furniture and equipment	20	711	396	315
Works under construction		680		680
		126,243	41,875	84,368

(b) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $87,000, of which most will be expended in the year ending December 31, 1987.

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are the following:

	(in thousands of dollars)
Deferred revenues	217
Current portion of long-term liabilities	175

6. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John. The Province will receive annual principal payments equal to approximately 47% of the net operating income of the terminal until the non-interest bearing advance is repaid. The cost of major repairs has been included in calculating the net operating income of the terminal and the current portion payable as at December 31, 1986 has been calculated accordingly. The Province is disputing this accounting treatment. Had net operating income not been reduced by the cost of these major repairs, the current portion payable would increase further by an estimated $825,000.

7. Loans from Canada

	(in thousands of dollars)
Term loans bearing interest at 11.0% to 15.625% maturing between December 31, 1998 and 2005	20,565
Non-interest bearing loans with indefinite due date	37,768
Accrued interest on loans not due and payable	10,023
	68,356

8. Contribution to Canada

Canada requested from various Crown Corporations a portion of cash identified as surplus to their requirements. As part of this cash recovery exercise, a request was made for a contribution of $133,000,000 from the Ports Canada system made up of the Canada Ports Corporation and the seven Local Port Corporations.

The contribution of the Corporation amounted to $1,033,000 and has been treated as a Contribution to Canada.

SUMMARY PAGE

ST. JOHN'S PORT CORPORATION

MANDATE

Administration, management and control of the Harbour of St. John's and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

St. John's Port Corporation was established on June 1, 1985, pursuant to the national ports policy to create local ports corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1986 amounted to 0.9 million tonnes.

CORPORATION DATA

HEAD OFFICE	3 Water Street P.O. Box 6178 St. John's, Newfoundland A1C 5X8
STATUS	—Schedule C, Part II —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1985; letters patent issued by the Minister of Transport, pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David Fox
CHAIRMAN	Fred Milley
AUDITOR	Doane Raymond

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**7 months to Dec. 31, 1985**
At the end of the year		
Total Assets	14.4	16.9
Obligations to the private sector	nil	nil
Obligations to Canada	1.5	1.6
Equity of Canada	11.9	13.2
Cash from Canada in the period		
— budgetary*	nil	nil
— non-budgetary	nil	nil

* Takes no account of special contributions to Canada in 1986 of $1.8 million.

ST. JOHN'S PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the St. John's Port Corporation as at December 31, 1986, and the statements of income and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Doane Raymond
Chartered Accountants

St. John's, Canada
January 29, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986	1985
	$	$ (Note 10)
Current		
Cash	25,118	2,646
Investments (Note 3)	2,988,103	5,614,056
Accounts receivable	295,148	351,506
	3,308,369	5,968,208
Investments (Note 3)	949,653	946,151
Fixed (Note 4)	10,139,334	9 940,186
	14,397,356	16,854,545

LIABILITIES	1986	1985
	$	$ (Note 10)
Current		
Accounts payable and accrued liabilities	280,031	1,348,692
Grants in lieu of municipal taxes	100,690	57,092
Deferred revenues	171,418	226,184
Current portion of loans from Canada	56,833	51,983
	608,972	1,683,951
Accrued employee benefits	75,362	72,985
Loans from Canada (Note 5)	1,839,939	1,896,773
	2,524,273	3,653,709
EQUITY		
Contributed capital	11,585,318	11,585,318
Contribution to Canada (Note 6)	(1,836,000)	
Surplus	2,123,765	1,615,518
	11,873,083	13,200,836
	14,397,356	16,854,545

Contingency (Note 7)
Commitments (Note 8)

On behalf of the Board:

FRED MILLEY
Chairman

DAVID J. FOX
General Manager and Chief Executive Officer

ST. JOHN'S PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$ (Note 10)
Revenue from operations	2,388,782	1,452,668
Operating and administrative expenses	1,501,052	864,410
Depreciation	561,936	211,044
Grants in lieu of municipal taxes	68,598	(60,670)
	2,131,586	1,014,784
Income from operations	257,196	437,884
Investment income—Net	251,051	313,728
Net income	508,247	751,612
Surplus, beginning of year	1,615,518	863,906
Surplus, end of year	2,123,765	1,615,518

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1986	1985
	$	$ (Note 10)
Cash provided from (used for)		
Operating activities		
Net income	508,247	751,612
Depreciation	561,936	211,044
Other non-cash items	(958)	6,899
	1,069,225	969,555
Changes in		
Accounts receivable	56,358	(54,597)
Accounts payable and accrued liabilities	(1,068,661)	1,066,200
Grants in lieu of municipal taxes	43,598	(60,670)
Deferred revenues	(54,766)	74,018
Current portion of loans from Canada	4,850	4,436
	50,604	1,998,942
Financing activities		
Loans from Canada currently payable	(56,834)	(51,983)
Investing activities		
Purchase of fixed assets	(766,351)	(2,020,945)
Proceeds on disposal of fixed assets	5,100	
	(761,251)	(2,020,945)
Contribution to Canada	(1,836,000)	
Net cash used	(2,603,481)	(73,986)
Cash and short-term investments, beginning of year	5,616,702	5,690,688
Cash and short-term investments, end of year	3,013,221	5,616,702

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. In accordance with the Canada Ports Corporation Act, a petition for the establishment of a local port corporation at the Port of St. John's was approved and the St. John's Port Corporation was established effective June 1, 1985.

   In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of St. John's to the St. John's Port Corporation.

2. Significant accounting policies

   (a) Investments

   The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

   (b) Fixed assets

   Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

   Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates indicated in Note 4.

   (c) Pension costs

   All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

   (d) Grants in lieu of municipal taxes

   The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

   (e) Employee benefits

   The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years in accordance with its policy.

3. Investments

	1986		1985	
	Amortized Cost	Face Amount	Amortized Cost	Face Amount
	$	$	$	$
Short-term	2,988,103	3,042,700	5,614,056	5,810,600
	Amortized Cost	Market Value	Amortized Cost	Market Value
	$	$	$	$
Long-term	949,653	1,069,337	946,151	1,015,838

ST. JOHN'S PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

4. Fixed assets

	1986				1985
	Depreciation rate	Cost	Accumulated depreciation	Net book value	Net book value
	%	$	$	$	$
Land		3,370,578		3,370,578	3,370,578
Berthing structures	2.5-10	7,888,366	5,076,710	2,811,656	2,861,729
Buildings	2.5-10	1,902,865	1,366,126	536,739	624,673
Utilities	3.3-10	3,100,242	520,187	2,580,055	96,031
Roads and surfaces	2.5-10	713,084	593,551	119,533	153,834
Machinery and equipment	5-100	236,027	140,859	95,168	166,202
Office furniture and equipment	20	110,816	66,629	44,187	35,274
Projects under construction		581,418		581,418	2,631,865
		17,903,396	7,764,062	10,139,334	9,940,186

5. Loans from Canada

	1986	1985
	$	$
Loans, 9.33%, maturing in 2000, payable in equal annual instalments of principal and interest of $198,132. The loans are unsecured	1,514,453	1,566,437
Principal instalments payable within one year	56,833	51,983
	1,457,620	1,514,454
Accrued interest on loans	382,319	382,319
	1,839,939	1,896,773

Annual principal repayments in each of the next five years are as follows:

	$
1987	56,833
1988	62,136
1989	67,933
1990	74,271
1991	81,201

6. Contribution to Canada

During the year, the Government of Canada requested cash contributions from various Crown Corporations. As part of this cash recovery exercise, a request was made for a contribution of $133,000,000 from the Ports Canada system made up of the Canada Ports Corporation and the local port corporations.

The St. John's Port Corporation's share was in the amount of $1,836,000, which has been treated as a Contribution to Canada.

7. Contingent liability

Claims aggregating approximately $5,000,000 arising from alleged damages suffered on the Corporation's property have been received by the Corporation. The Corporation is a third party defendant, and has denied any liability, and no material loss is anticipated.

8. Commitments

Funds have been committed on capital projects as at the balance sheet date in the amount of $208,183. The full amount is expected to be expended during 1987.

9. Subsequent event

Subsequent to the balance sheet date, funds were committed on capital projects in the amount of $4,077,853. The full amount is expected to be expended during 1987.

10. Comparative figures

The comparative figures presented in these financial statements are for the seven month period ended December 31, 1985.

SUMMARY PAGE

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

Construction, operation and maintenance of canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor in Council may deem to be necessary. The Authority operates 13 locks and 20 moveable bridges in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the St. Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

CORPORATION DATA

HEAD OFFICE	360 Albert Street Ottawa, Ontario K1R 7X7
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1954; pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1970, S-1).
CHIEF EXECUTIVE OFFICER	William A. O'Neil
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	1985-86	1984-85	1983-84
At the end of the period				
Total Assets	652.8	645.3	668.9	668.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	210.0	210.0	210.0	210.0
Equity of Canada	417.2	407.7	432.5	434.6
Cash from Canada in the period				
— budgetary	13.2	nil	3.0	3.0
— non-budgetary	nil	nil	nil	nil

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1987 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 15, 1987

BALANCE SHEET AS AT MARCH 31, 1987
(in thousands of dollars)

ASSETS	1987	1986
Current		
Cash and term deposits	9,071	2,248
Deposit in trust (Note 3)	1,863	1,863
Canada bonds		13,296
Accounts receivable	8,340	1,526
Accrued interest receivable	985	1,726
Supplies inventory	2,889	2,779
	23,148	23,438
Long-term receivables (Note 4)	257	309
Investments		
Long-term investments (Note 5)	17,604	15,810
Deposits in Consolidated Revenue Fund (Note 6)	13,000	13,000
Subsidiary companies (Note 7)	10	10
	30,614	28,820
Fixed (Note 8)	598,739	592,760
	652,758	645,327

LIABILITIES	1987	1986
Current		
Accounts payable	4,339	4,869
Accrued liabilities (Note 3)	9,470	10,468
	13,809	15,337
Long-term		
Accrued employee termination benefits	11,718	12,250
Deferred interest (Note 9)	210,000	210,000
	221,718	222,250
	235,527	237,587
Contingencies (Note 12)		
EQUITY OF CANADA		
Contributed capital (Note 9)	638.150	624,950
Deficit	(220,919)	(217,210)
	417,231	407,740
	652,758	645,327

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987					1986
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	24,874	27,133	52,007		52,007	47,798
Leases and licenses	490	2,030	2,520	90	2,610	2,376
Other	1,308	464	1,772	992	2,764	1,816
	26,672	29,627	56,299	1,082	57,381	51,990
Expenses						
Operating	6,352	10,098	16,450		16,450	17,183
Maintenance	8,926	12,376	21,302	113	21,415	24,823
Administration	4,442	4,784	9,226	326	9,552	9,217
Headquarters	3,998	4,586	8,584	36	8,620	8,575
Depreciation	4,652	5,708	10,360	32	10,392	9,079
Employee termination benefits	331	458	789		789	1,487
	28,701	38,010	66,711	507	67,218	70,364
Income (loss) from operations before unusual items	(2,029)	(8,383)	(10,412)	575	(9,837)	(18,374)
Unusual (expense) recovery items (Note 13)	(2,882)	1,455	(1,427)		(1,427)	(12,274)
Income (loss) from operations	(4,911)	(6,928)	(11,839)	575	(11,264)	(30,648)
Investment income	2,153	2,471	4,624	78	4,702	5,893
Income (loss) for the year before extraordinary item	(2,758)	(4,457)	(7,215)	653	(6,562)	(24,755)
Insurance claim recovery (Note 13)		2,853	2,853		2,853	
Net income (loss) for the year	(2,758)	(1,604)	(4,362)	653	(3,709)	(24,755)

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	1987			1986
	Seaway	Thousand Islands Bridge	Total	Total
Deficit (retained earnings), beginning of the year	219,251	(2,041)	217,210	192,455
Loss (net income) for the year	4,362	(653)	3,709	24,755
Deficit (retained earnings), end of the year	223,613	(2,694)	220,919	217,210

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1987

(in thousands of dollars)

	1987			1986
	Seaway	Thousand Islands Bridge	Total	Total
Cash provided by (used in)				
Operating activities				
Income (loss) for the year before extraordinary item	(7,215)	653	(6,562)	(24,755)
Add items not involving cash				
Depreciation	10,360	32	10,392	9,079
Provision for termination benefits	789		789	1,487
Net change in working capital components other than cash and cash equivalents	(8,347)	(685)	(9,032)	1,417
Insurance claim recovery	2,853		2,853	
Cash used in operating activities	(1,560)		(1,560)	(12,772)
Financing activities				
Contributed capital	13,200		13,200	
Cash provided from financing activities	13,200		13,200	
Investing activities				
Reduction in long-term receivables	52		52	146
Purchase of treasury bills	(3,732)		(3,732)	
Purchase of long-term investment certificates	(5,000)		(5,000)	
Fixed assets	(16,654)		(16,654)	(4,357)
Proceeds from disposal of investments	6,938		6,938	20,748
Proceeds from disposal of fixed assets	283		283	175
Cash provided by (used in) investing activities	(18,113)		(18,113)	16,712
Increase (decrease) in cash position	(6,473)		(6,473)	3,940
Cash position at beginning of year	17,407		17,407	13,467
Cash position at end of year	10,934		10,934	17,407
Cash composed of				
Cash and term deposits	9,071		9,071	2,248
Deposit in trust	1,863		1,863	1,863
Canada bonds				13,296
	10,934		10,934	17,407
Working capital position at end of year				
Current assets	23,148		23,148	23,438
Current liabilities	15,198	(1,389)	13,809	15,337
	7,950	1,389	9,339	8,101

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule C Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

(a) Supplies inventory

Supplies inventory comprises equipment and supplies used in the operation and maintenance of the Seaway and is recorded at cost.

(b) Investments in subsidiary companies

Investments in wholly-owned subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

(c) Fixed assets

Fixed assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred and major betterments incurred to assure the reliability of the system are capitalized. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as fixed assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Continued*

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

3. Deposit in Trust

Pending the completion of the transaction on the settlement with railroads relative to the Welland By-Pass, the Authority has transferred funds for the full payment to a trust account, and an equivalent amount is included in accrued liabilities.

4. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of one parcel of land and for the recovery of costs associated with the construction of certain facilities. Long-term receivables outstanding at March 31 are as follows:

	1987	1986
	(in thousands of dollars)	
5½% interest, recoverable in blended annual installments of $28,000, maturing in 1995	155	173
Non-interest bearing, recoverable in annual installments of $33,952, maturing in 1990	102	136
	257	309

5. Long-term investments

The long-term investment at March 31, set aside by the Authority in order to provide for future major capital improvement projects of The St. Lawrence Seaway and the rehabilitation of the Canadian span at the Thousand Islands Bridge, are as follows:

	1987	1986
	(in thousands of dollars)	
Canada Bonds		
Cost, maturing on varying dates up to 1989 Par value $9,000 (1986—$16,000) Market value $9,374 (1986—$16,016)	8,872	15,810
Treasury Bills, maturing March 1988 Market value $3,732	3,732	
Investment Certificates, maturing March 1990 Market value $5,000	5,000	
	17,604	15,810

6. Deposits in Consolidated Revenue Fund

Consolidated Revenue Fund deposits bearing interest, set aside by the Authority in order to provide for future payments of employee termination benefits, mature on March 31, 1989.

7. Subsidiary companies and related parties

Investments in wholly-owned subsidiary companies consist of the following:

	No. of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

During the year ended March 31, 1987, the Authority provided JCCB with certain administration services for which it charged $595,000 (1986—$581,000). At March 31, 1987, $63,000 was outstanding (1986—$76,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1986—$131,000; 1985—$307,000) to amortize the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1987, $11.5 million (1986—$11.6 million) in construction and interest costs remained unamortized.

The Canadian Coast Guard provides the Authority with navigational aids services. The fee paid by the Authority for this service in 1986-87 amounted to $525,000 ($525,000 in 1985-86).

8. Fixed assets

		1987			1986
	Depreciation rate	Cost	Accumulated depreciation	Net	Net
		(in thousands of dollars)			
Seaway					
Land		30,352		30,352	30,600
Channels and canals	1%	249,108	66,184	182,924	185,416
Locks	1%	236,066	82,766	153,300	155,584
Bridges and tunnels	2%	88,325	36,207	52,118	52,105
Buildings	2%	12,153	6,521	5,632	5,868
Equipment	2-20%	25,928	9,929	15,999	9,197
Remedial works	1%	134,396	25,329	109,067	110,522
Interest during construction		32,822		32,822	32,822
Works under construction		15,219		15,219	9,309
		824,369	226,936	597,433	591,423
Thousand Islands Bridge Improvements	2%	1,552	246	1,306	1,337
		825,921	227,182	598,739	592,760

Since the unpaid interest on loans from Canada may be forgiven (see Note 9), no depreciation has been provided on interest of $32.8 million capitalized during construction of the Welland Modernization Project.

Following the 1985 incidents and considering the age of the Welland Canal, the Authority has engaged consultants to examine the detail and report on the structural condition of the system. The report was submitted during 1986 and, as a result a seven-year $175 million rehabilitation program has been devised to refit the Welland Canal and ensure a continued safe and reliable waterway into the 21st century. The program consists of refurbishing of lock walls, stabilizing the canal banks and approach walls, and rehabilitating ancillary structures.

A study on the useful life of fixed assets with emphasis placed on an in-depth review of the present depreciation policy has also been undertaken.

9. Equity financing

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital. The unpaid interest of $210 million on these loans was not converted and is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because the Crown Corporations Directorate of the Department of Finance and Treasury Board is currently studying this matter with a view to obtain approval from Parliament to have the unpaid interest forgiven. Upon forgiveness, $32.8 million

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

will be credited to fixed assets (see Note 8) and $177.2 million will reduce the deficit.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1987 and 1986.

During 1986 the Government of Canada approved a budgetary equity infusion to finance the Welland Canal Rehabilitation Program for an amount not to exceed $175 million over a period of seven years as follows:

	(in millions of dollars)
1986-87	13.2
1987-88	24.5
1988-89	25.4
1989-90	26.9
1990-91	27.3
1991-92	28.7
1992-93	29.0
Total	175.0

As at March 31, 1987, $7.2 million of the approved equity infusion was received. The balance of $6.0 million is included in accounts receivable and was received subsequent to the year end.

10. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act; the Corporation has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

The Authority is not subject to any provincial income taxes.

11. Commitments

At March 31, 1987, contractual obligations for capital and other expenditures amounted to $.8 million (1986—$2.6 million).

12. Contingencies

Following the blow-out of a section of a wall at Lock 7 in October 1985, fifty-two court actions totalling $26.9 million were instituted against the Authority by shipping companies alleging economic losses suffered. In the previous year, as a result of the breakdown of the Valleyfield Bridge in November 1984, sixty-nine court actions totalling $23.0 million have been instituted. The Authority is contesting all these claims, however, their outcome cannot be determined at this time.

The Authority is also the claimant or defendant in certain other pending or threatened claims and lawsuits.

It is the opinion of management that these actions will not result in any material losses to the Authority.

Renewal of insurance against economic losses suffered by other parties could not be obtained.

13. Unusual and extraordinary items

During the course of the year, because of the 1985 incidents on the Welland Canal and at the bridges in the Montreal-Lake Ontario Section, the Authority has incurred unusual maintenance and legal expenses.

The amounts are summarized as follows:

	1987			1986
	Montreal-Lake Ontario	Welland	Total	Total
	(in thousands of dollars)			
Unusual maintenance (expenses) recoveries	(2,475)	1,519	(956)	(11,218)
Legal and engineering services (expenses)	(407)	(64)	(471)	(1,631)
	(2,882)	1,455	(1,427)	(12,849)
Less adjustments to accounts re: settlement with public utility and others				(575)
	(2,882)	1,455	(1,427)	(12,274)

The Authority also recovered from its insurers $2,853 thousand as a settlement in full for the loss of property due to the collapse of the Robin Hood Wall during 1983-84.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1987 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 1, 1987

BALANCE SHEET AS AT MARCH 31, 1987

ASSETS	1987 $	1986 $
Current		
Cash and term deposits	3,752,041	3,990,774
Accounts receivable	260,866	215,373
Due from Canada	1,129,313	875,159
	5,142,220	5,081,306
Fixed		
Land	3,785,545	3,785,545
Bridges	73,276,394	73,276,394
Vehicles and equipment	678,553	658,609
	77,740,492	77,720,548
Less: accumulated depreciation	57,674,813	56,601,673
	20,065,679	21,118,875
	25,207,899	26,200,181

LIABILITIES	1987 $	1986 $
Current		
Accounts payable	1,519,658	1,471,053
Due to parent company	72,334	46,321
Deferred revenues	358,712	372,416
	1,950,704	1,889,790
Long-term		
Provision for employee termination benefits	640,390	667,843
Loans from Canada (Note 3)	66,242,472	66,242,472
Interest in arrears (Note 4)	44,513,580	44,513,580
	111,396,442	111,423,895
	113,347,146	113,313,685
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Capital deficiency (Note 5)	(71,713,153)	(71,731,472)
Deficit	(16,426,194)	(15,382,132)
	(88,139,247)	(87,113,504)
	25,207,899	26,200,181

Approved by the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1987

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1987	1986
	$	$	$	$
Revenues				
Tolls		6,948,975	6,948,975	6,515,257
Interest	88,151	264,453	352,604	347,627
Other	56,316	136,014	192,330	162,485
	144,467	7,349,442	7,493,909	7,025,369
Expenses				
Operation	1,223,556	3,075,752	4,299,308	3,906,647
Maintenance	1,835,431	3,027,467	4,862,898	5,259,258
Administration	559,155	1,479,589	2,038,744	1,695,195
Depreciation	76,234	1,031,781	1,108,015	1,117,358
	3,694,376	8,614,589	12,308,965	11,978,458
Loss for the year	3,549,909	1,265,147	4,815,056	4,953,089

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Balance at beginning of the year	15,382,132	14,208,792
Loss for the year	4,815,056	4,953,089
	20,197,188	19,161,881
Parliamentary appropriation—Operations	3,770,994	3,779,749
Balance at end of the year	16,426,194	15,382,132

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1987

	1987	1986
	$	$
Operating activities		
Net loss for the year	(4,815,056)	(4,953,089)
Non-cash items		
Depreciation	1,108,015	1,117,358
Increase (decrease) in the provision for employee termination benefits	(27,453)	55,982
Gain on disposal of fixed assets	(36,500)	
	(3,770,994)	(3,779,749)
Changes in non-cash items of working capital	15,421	83,731
	(3,755,573)	(3,696,018)
Investing activities		
Additions to fixed assets	(54,819)	(63,777)
Proceeds from the disposal of fixed assets	36,500	1,367
	(18,319)	(62,410)
Financing activities		
Parliamentary appropriation	3,789,313	3,842,159
Cash and cash equivalents		
Increase for the year	15,421	83,731
Balance at beginning of the year	4,865,933	4,782,202
Balance at end of the year (*)	4,881,354	4,865,933
(*) Cash and term deposits	3,752,041	3,990,774
Due from Canada	1,129,313	875,159
	4,881,354	4,865,933
Working capital position at year-end		
Current assets	5,142,220	5,081,306
Current liabilities	1,950,704	1,889,790
	3,191,516	3,191,516

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values. Subsequent additions are recorded at cost.

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

Parliamentary appropriation

The amount of the parliamentary appropriation used to cover the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The balance of the parliamentary appropriation, used to finance the acquisition of fixed assets, is accounted for in the capital deficiency.

Any balance of the parliamentary appropriation required to finance the loss for the year and not received at the year end is shown as an amount due from Canada. Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent corporation has been prescribed by regulation under that Act to be a federal Crown corporation. It has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	66,242,472

The certificate of indebtedness, dated April 1, 1981, does not bear interest and does not carry a definite due date nor terms of repayment.

The advance, which bears no interest, was recorded in the accounts of Canada as a non-active loan and charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

Accumulated simple interest as at March 31, 1981, on loans from Canada, is recorded on the balance sheet as long-term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest does not include the interest since 1962 on a 2 3/4% loan in the amount of $7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to $72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by $18,319 ($62,410 in 1986) representing the parliamentary appropriation for financing the acquisition of fixed assets.

6. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Operation services are received from the Montreal Port Corporation. Both corporations have agreed on the value of the services rendered on a regular basis to December 31, 1986. Since January 1, 1987 the Corporation has been invoiced for these services on an interim basis. The amount thus invoiced for the year ended March 31, 1987 amounts to $2,520,362 ($1,594,800 for 1986) of which $170,084 was unpaid as at March 31, 1987 ($132,900 as at March 31, 1986). The difference between the recorded amounts and those that shall be agreed upon will be accounted for when a final settlement will have been reached.

Administrative services from the parent company amounted to $594,718 ($580,506 in 1986). As at March 31, 1987, an unpaid balance thereon of $62,588 ($45,820 in 1986) is included in the amount due to the parent company. The Corporation estimates the cost of such services for the next year to be approximately $607,000.

7. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

TO THE MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1986 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Business Corporations Act, The St. Lawrence Seaway Authority Act and by-laws of the Corporation.

D. Larry Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 6, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986

ASSETS	1986	1985	LIABILITIES	1986	1985
	$	$		$	$
Current			Current		
Cash and term deposits	364,726	141,537	Accounts payable and accrued liabilities	64,573	67,496
Accounts receivable	8,977	290,139	Due to The St. Lawrence Seaway Authority	31,404	106,794
	373,703	431,676	Deferred revenue	21,969	19,030
Fixed				117,946	193,320
Cost	194,017	171,755			
Less: accumulated depreciation	140,127	130,516	Long-term		
	53,890	41,239	Accrued employee termination benefits	293,647	263,595
			Debentures payable (Note 3)	8,000	8,000
				301,647	271,595
				419,593	464,915
			SHAREHOLDER'S EQUITY		
			Capital stock		
			Authorized—An unlimited number of common shares		
			Issued and fully paid—8 shares	8,000	8,000
	427,593	472,915		427,593	472,915

Approved by the Board:

WILLIAM A. O'NEIL
President and Director

JAMES L. EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2—*Continued*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1986

	1986 $	1985 $
Revenues		
Tolls	1,479,380	1,422,455
Rentals	66,978	65,314
Interest	20,847	26,432
Other	6,154	7,588
	1,573,359	1,521,789
Expenses		
Salaries and employee benefits	966,939	869,669
Maintenance, materials and services	289,000	179,997
Insurance	82,475	39,852
Employee termination benefits	30,052	34,783
Rental of toll collection machines	14,235	14,416
Electricity	13,409	12,250
Office supplies	11,679	7,139
Depreciation	9,611	7,671
Grants in lieu of municipal taxes	6,000	9,000
Professional services	2,440	15,547
Advertising	1,211	10,381
Other	14,904	14,290
	1,441,955	1,214,995
Excess of revenues over expenses due as bridge user charge (Note 4)	131,404	306,794

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1986

	1986 $	1985 $
Operating activities		
Cash provided from (used in) operations		
Excess of revenues over expenses due as a bridge user charge	131,404	306,794
Items not requiring cash		
Employee termination benefits	30,052	34,783
Depreciation	9,611	7,671
	171,067	349,248
Increase (decrease) in accounts payable and accrued liabilities	(2,923)	19,749
Decrease (increase) in accounts receivable	281,162	(283,538)
Increase in deferred revenue	2,939	1,219
Payments to the St. Lawrence Seaway Authority for bridge user charge	(206,794)	(234,321)
	245,451	(147,643)
Investing activities		
Additions to fixed assets	(22,262)	(6,698)
Increase (decrease) in cash	223,189	(154,341)
Cash and short-term deposits, beginning of the year	141,537	295,878
Cash and short-term deposits, end of the year	364,726	141,537
Working capital position at year-end		
Current assets	373,703	431,676
Current liabilities	117,946	193,320
	255,757	238,356

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1986

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule C Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. A summary of significant accounting policies follows:

Bridge user charge

As described in Note 4 to the financial statements, the Corporation is required to distribute as a bridge user charge its excess of revenues over expenses. Payments are dependent on the Corporation's ability to generate excess revenues. Accordingly, the unpaid balances to The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation are not recorded as a liability in the books of the Corporation.

Fixed assets and depreciation

Fixed assets are recorded at cost. The cost of the North Channel Bridge is recorded in the books of The St. Lawrence Seaway Authority and is being amortized over a period of 50 years. Costs incurred by the Corporation relating to the Bridge which do not extend its estimated useful life are expensed.

Depreciation is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Maintenance equipment	10% to 20%
Office and toll equipment	10%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tokens is deferred.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

4. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual excess of revenues over expenses of the Corporation is due as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of a $300,000 contribution towards the cost of the Raquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of the Corporation's operations have been paid to The St. Lawrence Seaway Authority. At December 31, the unpaid balance of the total cost of the North Channel Bridge was as follows:

	1986	1985
	$	$
Cost of construction	8,539,695	8,539,695
Interest	7,860,462	7,860,462
	16,400,157	16,400,157
Less: bridge user charges		
Beginning of year	4,798,112	4,491,318
Current charge	131,404	306,794
End of year	4,929,516	4,798,112
Unpaid balance to The St. Lawrence Seaway Authority	11,470,641	11,602,045

5. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the Bridge traffic.

6. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

7. Commitments

The Corporation has entered into a long-term lease for the rental of toll collection facilities and equipment which will expire in 1987. The minimum annual rental payment which will be paid in that year is $11,700.

SUMMARY PAGE

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products, and other goods not expressly provided for by law, as a means of advancing the national economy, benefiting the public and protecting consumers.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

CORPORATION DATA

HEAD OFFICE	Suite 1200 350 Sparks Street Ottawa, Ontario K1P 6N7
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Harvie Andre, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
YEAR AND MEANS OF INCORPORATION	1970; by the *Standards Council of Canada Act* (R.S.C. 1970, 1st supplement C-41).
CHIEF EXECUTIVE OFFICER	John R. Woods
CHAIRMAN	Georges Archer
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1986-87	**1985-86**	**1984-85**	**1983-84**
At the end of the period				
Total Assets	3.0	3.3	5.3	4.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1.9	2.2	4.4	3.4
Cash from Canada in the period				
— budgetary	6.7*	4.5*	6.6	6.0
— non-budgetary	nil	nil	nil	nil

* Net of amounts returned to Canada (1985-86, $0.9 million; 1986-87, $0.2 million).

STANDARDS COUNCIL OF CANADA

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND THE
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1987 and the statements of operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. L. Meyers, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1987

BALANCE SHEET MARCH 31

ASSETS	1987 $	1986 $
Current		
Cash and short-term deposits	1,824,379	2,768,726
Accrued interest	25,561	24,231
Accounts receivable		
Government of Canada	151,311	97,227
Other	153,191	132,742
Prepaid expenses	416,844	128,100
	2,571,286	3,151,026
Fixed		
Office furniture and equipment (Note 3)	388,669	184,104
	2,959,955	3,335,130

LIABILITIES	1987 $	1986 $
Current		
Accounts payable and accrued liabilities	527,658	576,410
Customer and other deposits	95,913	65,425
Deferred sales revenue	127,786	
Payable to Government of Canada		199,000
	751,357	840,835
Long-term		
Provision for employee termination benefits	286,818	253,371
	1,038,175	1,094,206
EQUITY OF CANADA		
Surplus	1,921,780	2,240,924
	2,959,955	3,335,130

Approved by the Council:

GEORGES ARCHER
President

JOHN WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Expenses		
Salaries, wages and employee benefits	3,047,397	2,886,456
Travel	1,126,616	1,072,963
Direct cost of standards purchases	803,752	422,974
Membership in international organizations	741,762	506,650
Publications and printing	720,494	588,898
Financial assistance to standards-writing organizations	648,320	694,166
Office accommodation	359,959	355,401
Public relations	326,432	149,248
Professional and special services	304,120	293,453
Telephone and postage	245,526	222,510
International secretariat costs	180,953	178,282
Depreciation	101,842	73,277
Rental of office equipment	62,493	69,110
Meetings	47,252	48,227
Office supplies	41,696	35,668
Other	111,597	109,435
General Meeting of the International Electrotechnical Commission		332,754
	8,870,211	8,039,472
Less: GATT Enquiry Point operating costs recovered from Department of External Affairs	341,000	327,464
costs of development assistance programs recovered from Canadian International Development Agency (CIDA)	31,925	21,181
	8,497,286	7,690,827
Revenues		
Sale of standards	963,881	580,710
Interest income	249,096	452,980
Other	30,165	19,591
Contributions for General Meeting of the International Electrotechnical Commission		114,940
	1,243,142	1,168,221
Cost of operations	7,254,144	6,522,606
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 20	6,935,000	5,424,000
Less: amounts paid or payable to Government of Canada		1,099,000
	6,935,000	4,325,000
Deficiency of parliamentary appropriation over cost of operations for the year	(319,144)	(2,197,606)

STATEMENT OF SURPLUS FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Appropriated (Note 4)		
Balance at beginning of the year	827,036	1,045,350
Less: released during the year, net	(237,317)	(218,314)
Balance at end of the year	589,719	827,036
Unappropriated		
Balance at beginning of the year	1,413,888	3,393,180
Deficiency of parliamentary appropriation over cost of operations for the year	(319,144)	(2,197,606)
Released during the year, net	237,317	218,314
Balance at end of the year	1,332,061	1,413,888
	1,921,780	2,240,924

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31

	1987	1986
	$	$
Operating activities		
Deficiency of parliamentary appropriation over cost of operations for the year	(319,144)	(2,197,606)
Items not requiring an outlay of cash		
Depreciation	101,842	73,277
Employee termination benefits	77,669	67,982
	(139,633)	(2,056,347)
Payment of employee termination benefits	(44,222)	(41,825)
Changes in current liabilities and current assets other than cash and short-term deposits	(454,085)	313,925
Cash and short-term deposits used in operating activities	(637,940)	(1,784,247)
Investing activities		
Purchase of office furniture and equipment	(306,407)	(74,899)
Decrease during the year	(944,347)	(1,859,146)
Cash and short-term deposits at beginning of the year	2,768,726	4,627,872
Cash and short-term deposits at end of the year	1,824,379	2,768,726

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1987

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. The Council is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Office furniture and equipment

Office furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

(b) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits has been recorded in the accounts as the benefits accrue to the employees.

(c) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period.

STANDARDS COUNCIL OF CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1987—*Concluded*

3. Office furniture and equipment

	March 31, 1987			March 31, 1986
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Office furniture	127,258	80,516	46,742	40,725
Office equipment	555,605	213,678	341,927	143,379
	682,863	294,194	388,669	184,104

4. Appropriated surplus

	March 31	
	1987	1986
	$	$
Reserve toward future cost of in-house electronic data processing facility	262,683	500,000
Reserve toward cost of hosting the Pacific Area Standards Congress XII in 1988	100,000	100,000
Reserve for contingencies	227,036	227,036
	589,719	827,036

5. Lease commitment

The Council has accepted an offer to lease office space at its present location for a five-year term commencing June 1, 1987. The future minimum annual rental under this agreement is $382,305.

SUMMARY PAGE

TELEGLOBE CANADA

MANDATE

To establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications.

BACKGROUND

Originally the Canadian Overseas Telecommunications Corporation, its name was changed in 1975 by the *Teleglobe Canada Act*. The corporation has operated and added substantially to overseas cable and other communications systems for Canada. The transfer of this business to a subsidiary and the sale of the latter to Memotec Data Inc. was announced by the government on February 11, 1987 and, with the proclamation of the *Teleglobe Canada Reorganization and Divestiture Act*, took place on April 3, 1987. Teleglobe Canada will be dissolved once the accounting for the transfer has been completed.

CORPORATION DATA

HEAD OFFICE	680 Sherbrooke Street, West Montreal, Quebec H3A 2S4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Barbara McDougall, P.C., M.P., Minister of State (Privatization)
YEAR AND MEANS OF INCORPORATION	1949; by the *Canadian Overseas Telecommunications Act* (R.S.C. 1970, C-11).
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	Jean-Claude Delorme
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) Late in 1984, the financial year-end, which had been March 31, was changed to December 31.

	1986	**1985**	**9 months to Dec. 31, 1984**	**1983-84**
At the end of the period				
Total Assets	502.4	524.9	574.6	520.0
Obligations to the private sector	57.1	66.5	68.3	64.4
Obligations to Canada	2.6	3.9	5.2	5.9
Equity of Canada	290.3	307.4	362.2	325.7
Cash from (to) Canada in the period, net				
— budgetary	(80.0)*	(108.1)*	nil	nil
— non-budgetary	(1.3)	(1.3)	(0.6)	(3.3)

*Remitted to Canada as dividends.

TELEGLOBE CANADA

AUDITOR'S REPORT

TO THE PRESIDENT OF THE TREASURY BOARD

I have examined the balance sheet of Teleglobe Canada as at April 3, 1987 and the statements of income and retained earnings and changes in financial position for the period of 93 days then ended for the purposes set out in Note 1. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 3, 1987 and the results of its operations and the changes in its financial position for the period of 93 days then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, on a going concern basis, without taking into account any transaction related to the Corporation's privatization, including the creation of a wholly-owned subsidiary on April 2, 1987, as outlined in Note 12.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 18, 1987

BALANCE SHEET (NOTE 1)
(in thousands of dollars)

ASSETS	April 3, 1987	December 31, 1986
Current		
Cash and temporary investments, at cost (approximates market value)	108,724	92,909
Accounts receivable	100,797	96,723
Prepaid expenses	1,528	1,827
	211,049	191,459
Fixed assets (Note 3)	299,565	300,718
Other assets		
Long-term receivables	7,100	7,493
Deferred charges (Note 4)	95	2,743
	7,195	10,236
	517,809	502,413

LIABILITIES	April 3, 1987	December 31, 1986
Current		
Accounts payable	95,589	89,427
Income tax payable	8,643	13,406
Portion of long-term debt due within one year (Note 5)	8,690	9,371
	112,922	112,204
Long-term debt (Note 5)	47,654	50,363
Deferred credits		
Income tax (Note 9)	41,103	43,963
Other	5,860	5,580
	46,963	49,543
EQUITY OF CANADA		
Retained earnings	310,270	290,303
	517,809	502,413

Approved by the Board:

RONALD MONTCALM
Director

ROBERT V. LLOYD
Director

JEAN-CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—*Continued*

INCOME AND RETAINED EARNINGS (NOTE 1)
(in thousands of dollars)

	93 days ended April 3, 1987	Year ended December 31, 1986
Revenues		
Public services	215,276	779,380
Other services	3,585	14,213
Share of Intelsat and Inmarsat revenues	5,502	19,860
	224,363	813,453
Carriers' share of revenues and other realization costs	149,465	539,663
Operating revenues	74,898	273,790
Operating expenses		
Salaries and benefits	14,228	57,272
Maintenance and rental	13,086	45,463
Depreciation	7,104	33,555
Other expenses	4,921	18,628
	39,339	154,918
Amount reimbursed to Commonwealth Telecommunications Organisation partners (Note 6)		7,941
	39,339	162,859
Operating income	35,559	110,931
Other income—Net (Note 7)	4,239	15,092
	39,798	126,023
Financial charges (Note 8)	1,242	7,093
Income before income tax	38,556	118,930
Income tax (Note 9)	18,589	55,980
Net income	19,967	62,950
Retained earnings at beginning	290,303	307,353
	310,270	370,303
Amount remitted to the Government of Canada		80,000
Retained earnings at end	310,270	290,303

CHANGES IN FINANCIAL POSITION (NOTE 1)
(in thousands of dollars)

	93 days ended April 3, 1987	Year ended December 31, 1986
Cash provided by (used for) operations		
Net income	19,967	62,950
Items not affecting cash		
Depreciation	7,104	33,555
Increase in other deferred credits	280	3,232
Amortization of unrealized losses on foreign exchange	253	835
Deferred income tax	(2,860)	(2,829)
Allowance for funds used during construction	(262)	(971)
Gain on disposal of assets		(109)
Changes in working capital items*	(2,446)	2,238
	22,036	98,901
Cash used for financing		
Reimbursement of long-term debt	(601)	(9,851)
	(601)	(9,851)
Cash provided by (used for) investments		
Acquisition of fixed assets	(12,117)	(26,034)
Proceeds from disposal of fixed assets	6,497	1,867
Decrease in long-term receivables		1,334
	(5,620)	(22,833)
Amount remitted to the Government of Canada		(80,000)
Cash and temporary investments		
Increase (decrease)	15,815	(13,783)
Balance at beginning	92,909	106,692
Balance at end	108,724	92,909

* Excluding cash, temporary investments and the portion of long-term debt and receivables due within one year.

NOTES TO FINANCIAL STATEMENTS
APRIL 3, 1987

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, was until April 3, 1987 mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

On April 3, 1987 following adoption of the Teleglobe Canada Reorganization and Divestiture Act (S.C. 1986-87, c. 12), governmental approval, and the signing of a purchase and sale agreement, the Corporation's undertaking was effectively sold to Memotec Data Inc., which will operate it from now on under the corporate name of Teleglobe Canada Inc.

These financial statements present the financial position of the Corporation as at April 3, 1987 and the results of its operations and the changes in its financial position for the period of 93 days then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, on a going concern basis, without taking into account any transaction related to the Corporation's privatization, including the creation of a wholly-owned subsidiary on April 2, 1987, as outlined in Note 12.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
APRIL 3, 1987—*Continued*

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Jointly-owned fixed assets are accounted for proportionally to the Corporation's share.

From time to time, the Corporation acquires indefeasible rights of user in international telecommunications circuits that extend over specific time periods. Furthermore, the Corporation may grant such rights in circuits owned by it, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Statellite Organization (Intelsat) and the International Maritime Satellite Organization (Inmarsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other percentage elected within the terms of the agreements. The Corporation's ownership share is reported in fixed assets and depreciated in accordance with the fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during major construction projects is based principally on the interest rate established by the Minister of Finance for medium-term Government loans to Crown corporations. This allowance is accounted for as income during the construction period.

(c) Depreciation of fixed assets

Fixed assets are depreciated over the estimated service lives of the assets, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting gain or loss is reflected in income.

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

(d) Operating revenues

—Public services

Revenues from international public services (telephone, telex and telegraph) rendered through the Corporation's telecommunications network represent the amounts billed to Canadian subscribers by domestic carriers and amounts received or due from foreign administrations for the routing of overseas traffic. Estimates are included to provide for that portion of revenues which domestic carriers and foreign administrations have not yet reported to the Corporation at the end of the year. Public service revenues are also derived from leasing circuits to foreign carriers for routing their traffic through Canada.

—Other services

Revenues from other services are derived primarily from leasing circuits to private users.

—Share of Intelsat and Inmarsat revenues

The Corporation's share of Intelsat and Inmarsat revenues represents its share of revenues from the international telecommunications satellite system as well as from the international maritime satellite system.

(e) Carriers' share of revenues and other realization costs

—Carriers' share of revenues

This represents amounts owing to domestic carriers and foreign administrations for their part in routing telecommunications traffic.

—Other realization costs

These costs include:

- the Corporation's voluntary contribution to developing Commonwealth Telecommunications Organisation partners in accordance with the 1983 financial agreement;
- the Corporation's share of the operating costs of the international telecommunications satellite system and the international maritime satellite system, excluding depreciation, which amounted to $1.7 million for the period of 93 days ended April 3, 1987 ($6.2 million for the year ended December 31, 1986).

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from foreign currency transactions are translated into Canadian dollars at the exchange rates at the time of the transaction, except when the transaction is hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and the Canadian dollar, the price of the goods or services is first established by the terms of the foreign exchange contract and then translated into Canadian dollars by using the exchange rate of that intermediate currency at the time the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part, the amount in Canadian dollars of the payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in income as a gain or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. For items hedged by way of forward exchange contracts, the difference thus recognized is deferred. The gain or loss recognized on other items is reflected in current earnings as a gain or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the gain or loss is deferred and amortized over the remaining life of the related monetary item using the straight-line method. The unamortized balance of the deferred gain or loss on foreign exchange is recorded in the balance sheet as a deferred charge. The effect of the forward exchange contracts on the long-term debt is recorded as an element of long-term debt.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
APRIL 3, 1987—*Continued*

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plans

All employees of the Corporation are covered by the pension plans administered by the Government of Canada. Employees and the Corporation are required to contribute to the cost of the plans for current service. These contributions represent the total liability of the Corporation in this matter and are accounted for on a current basis.

(h) Retirement benefits

Retiring employees are paid a benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Fixed assets

(a) The main classes of fixed assets are as follows:

	April 3, 1987			December 31, 1986
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	4,729		4,729	4,814
Buildings and leasehold improvements	49,420	19,801	29,619	29,744
Furnishings	10,723	5,788	4,935	4,559
Cable systems	95,061	30,044	65,017	65,654
Terminal, transmission and switching equipment	206,848	95,558	111,290	114,896
International satellite systems space segment (Intelsat-Inmarsat)	55,195	35,028	20,167	20,025
Other plant and equipment	29,512	17,513	11,999	12,230
Construction in progress	51,809		51,809	48,796
	503,297	203,732	299,565	300,718

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunications entities are as follows:

	April 3, 1987			December 31, 1986
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Owned outright	307,691	133,889	173,802	175,714
Owned jointly (Corporation's share)	195,606	69,843	125,763	125,004
	503,297	203,732	299,565	300,718

(c) For depreciation purposes, the estimated service lives of the main classes of fixed assets are as follows:

	Number of years
Buildings and related equipment	15 - 40
Leasehold improvements	over the term of the lease
Furnishings	8 - 10
Cable systems	over the term of the agreement
Terminal, transmission and switching equipment	5 - 15
International satellite systems space segment (Intelsat-Inmarsat)	6 - 12
Other plant and equipment	1 - 25

(d) As at April 3, 1987, construction in progress included an amount of $32,984,000 ($33,065,000 as at December 31, 1986) for the international satellite systems space segment (Intelsat-Inmarsat).

(e) As at April 3, 1987, the Corporation's ownership share in Intelsat was 2.683107 percent (2.362596 percent as at December 31, 1986) and its ownership share in Inmarsat was 2.17898 percent (4.35796 percent as at December 31, 1986).

4. Deferred charges

Unamortized deferred charges include:

	April 3, 1987	December 31, 1986
	(in thousands of dollars)	
Unrealized loss (gain) on foreign exchange	(319)	2,261
Interconnection costs relating to the Toronto International Center	414	482
	95	2,743

5. Long-term debt

As at April 3, 1987, the Corporation's long-term debt comprised loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 5 percent, and of amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of 8¾ percent payable in pounds sterling and in United States dollars.

The Corporation has entered into agreements with the two prime contractors of the ANZCAN project whereby 15 percent of contract costs have been paid, and the balance is payable in 17 semi-annual installments which started with the completion of construction in 1985. According to the terms of one of the agreements, payments by the Corporation to the prime contractor are secured by means of bills of exchange drawn by the latter and accepted by the Corporation.

As described in Note 10(b), the Corporation has entered into forward exchange contracts to protect itself against fluctuations of the pound sterling and of the United States dollar. The effect of this protection has been recorded as an element of long-term debt.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
APRIL 3, 1987—*Continued*

As at April 3, 1987, the details of the long-term debt were as follows:

Maturities	Loans from Government of Canada	Amounts owing to the prime contractors of the ANZCAN project	Effect of forward exchange contracts	Total
		(in thousands of dollars)		
1987 (272 days)	157	8,012	360	8,529
1988	325	8,012	209	8,546
1989	234	8,012	278	8,524
1990	135	8,012	347	8,494
1991	140	8,012	416	8,568
1992-98	1,037	11,896	750	13,683
	2,028	51,956	2,360	56,344
Portion due within one year	318	8,012	360	8,690
	1,710	43,944	2,000	47,654

6. Amount reimbursed to Commonwealth Telecommunications Organisation partners

The Commonwealth Telecommunications Organisation Financial Agreement of 1973 was legally terminated, retroactive to March 31, 1983, when the governments of all 26 member countries completed the signing formalities. During the year ended December 31, 1986, partnership accounts were finalized to March 31, 1983. As final settlement of its account under this Agreement, the Corporation reimbursed in that year $9,856,000, of which $1,915,000 had been accounted for in previous years. The difference of $7,941,000 was charged to earnings for the year ended December 31, 1986. Of this amount, $3,819,000 was in respect of the year ended March 31, 1983 and $4,122,000 of the year ended March 31, 1982.

The Corporation also paid interest in the amount of $2,233,000 which was included under Financial charges — Other interest for the period ended December 31, 1986.

7. Other income—Net

	93 days ended April 3, 1987	Year ended December 31, 1986
	(in thousands of dollars)	
Interest from temporary investments	2,129	7,951
Gain on disposal of temporary investments	356	5,787
Other interest	58	1,237
Allowance for funds used during construction	262	971
Gain on disposal of assets		109
Gain (loss) on foreign exchange	1,083	(2,278)
Other	351	1,315
	4,239	15,092

8. Financial charges

	93 days ended April 3, 1987	Year ended December 31, 1986
	(in thousands of dollars)	
Interest on long-term debt	1,220	5,504
Interest on long-term receivables	(186)	(829)
Other interest	208	2,418
	1,242	7,093

9. Income tax

The Corporation is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation of fixed assets for accounting and income tax purposes.

Income tax expense comprises:

	93 days ended April 3, 1987	Year ended December 31, 1986
	(in thousands of dollars)	
Current	21,449	58,809
Deferred	(2,860)	(2,829)
	18,589	55,980

10. Commitments

(a) Construction in progress

As at April 3, 1987, the estimated cost of completing construction projects, planned and in progress, amounted to approximately $241,500,000, of which $31,340,000 relates to the remaining of the year ending December 31, 1987. Contractual commitments outstanding as at April 3, 1987 amounted to approximately $33,336,000.

(b) Forward exchange contracts

As a result of the Corporation's participation in the ANZCAN project, the Corporation must make payments of principal and interest to a prime contractor in pounds sterling.

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 44,678,000 pounds sterling. The balance of amounts involved under the contracts, estimated to cover construction costs and interest charges, is hedged in United States dollars as follows:

Maturities	Pounds sterling	United States dollars
	(in thousands)	
1987 (272 days)	5,459	8,964
1988	5,151	8,522
1989	4,842	8,079
1990	4,533	7,627
1991	4,224	7,166
1992-93	5,757	9,864
	29,966	50,222

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
APRIL 3, 1987—*Concluded*

Furthermore, to protect itself against fluctuations of the United States dollar, the Corporation entered into forward exchange contracts maturing in 1987 to purchase 8,961,000 United States dollars at a cost of 12,023,000 Canadian dollars.

(c) Long-term leases

The Corporation is a party to long-term leases covering properties and facilities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	(in thousands of dollars)
1987 (272 days)	16,347
1988	21,854
1989	17,052
1990	14,466
1991	10,633
1992-97	5,512

Rental expenses for properties and facilities which were charged to the period of 93 days ended April 3, 1987 amounted to $4,072,000 ($18,717,000 for the year ended December 31, 1986).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of $3,023,000 during the period of 93 days ended April 3, 1987 ($5,948,000 for the year ended December 31, 1986).

(e) Intelsat and Inmarsat commitments

The Corporation's share of Intelsat's and Inmarsat's outstanding commitments was respectively $28,065,000 and $9,715,000 based on their financial statements as at March 31, 1987.

11. Contingencies

(a) Retirement compensation benefit

Prior to November 1, 1974, the Corporation provided a post-retirement life insurance plan for its retiring employees. On that date, the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at April 3, 1987, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounted to $1,318,000 ($1,385,750 as at December 31, 1986).

(b) Terms of contracts, agreements and arrangements

Certain contracts, agreements and arrangements entered into by Teleglobe Canada may be terminated and new ones may therefore have to be negotiated, or some terms may have to be renegotiated as a result of the sale of the Corporation's undertaking as mentioned in Notes 1 and 12. No provision has been made in these financial statements for any adverse effect such renegotiations may have on the new owner.

12. Privatization of the Corporation

On April 2, 1987, the Corporation created a wholly-owned subsidiary under the corporate name of Teleglobe Canada Inc., and subscribed to 100 common shares for a cash consideration of $100.

On April 3, 1987, the Corporation transferred to Teleglobe Canada Inc., its undertaking, fixed assets, and nearly all other assets including its rights by virtue of contracts, agreements and arrangements and Teleglobe Canada Inc. assumed certain of the Corporation's obligations, as follows:

At book value

	(in thousands of dollars)
Cash or equivalent	1,636
Accounts receivable	100,797
Prepaid expenses	1,528
Long-term receivables	7,100
Deferred charges	95
	111,156
Accounts payable	95,589
Long-term debt (including short-term portion)	54,316
Deferred credits	5,860
	155,765
	(44,609)
At 140% of net book value	
Fixed assets	419,391
	374,782

As consideration, the Corporation received a non-interest bearing promissory note in an aggregate principal amount of $143,382,433 payable one year and one day following demand, 1,000 special redeemable shares at an issue and stated capital value of $1,000, and 233,228,000 common shares at an issue and stated capital value of $231,397,879.

Also on April 3, 1987, but consecutively to the above-mentioned transfer, the Corporation sold to Memotec Data Inc. the promissory note and the common shares of Teleglobe Canada Inc. at a cash price of $488,268,000, subject to adjustments according to the provisions of the purchase and sale agreement concerning guaranties and commitments given by both parties. The Corporation proposes to transfer the special shares of Teleglobe Canada Inc. to the Government of Canada, without consideration. These shares will entitle the holder thereof to receive, on or about December 31, 1987, a dividend of $16,567,273 as deemed excess profits, as defined, earned between April 4 and December 31, 1987.

The transfer of fixed assets has resulted in a recapture of capital cost allowances previously deducted for income tax purposes and in a capital gain. The sale of securities to Memotec Data Inc. also resulted in a capital gain. The resulting income tax thereon is estimated at approximately $113,000,000.

The Corporation intends to pay its income tax and loans from the Government of Canada before the due dates and to remit its surplus cash on hand to the Government of Canada.

The Teleglobe Canada Reorganization and Divestiture Act, on days to be fixed by proclamation, will change the name of the Corporation to TH (1987) and bring about its dissolution.

TELEGLOBE CANADA—*Continued*

AUDITOR'S REPORT

TO THE PRESIDENT OF THE TREASURY BOARD

I have examined the balance sheet of Teleglobe Canada as at December 31, 1986 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations and the by-laws of the Corporation.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 20, 1987

BALANCE SHEET AS AT DECEMBER 31

(in thousands of dollars)

ASSETS	1986	1985
Current		
Cash and temporary investments, at cost (market value December 31, 1986—$94,489 December 31, 1985—$109,333)	92,909	106,692
Accounts receivable	96,723	93,884
Prepaid expenses	1,827	2,056
	191,459	202,632
Fixed assets (Note 3)	300,718	308,638
Other assets		
Long-term receivables	7,493	8,937
Deferred charges (Note 4)	2,743	4,707
	10,236	13,644
	502,413	524,914

LIABILITIES	1986	1985
Current		
Accounts payable	89,427	89,521
Income tax payable	13,406	8,454
Portion of long-term debt due within one year (Note 5)	9,371	9,955
	112,204	107,930
Long-term debt (Note 5)	50,363	60,491
Deferred credits		
Income tax (Note 9)	43,963	46,792
Other	5,580	2,348
	49,543	49,140
EQUITY OF CANADA		
Retained earnings	290,303	307,353
	502,413	524,914

Approved by the Board:

RONALD MONTCALM
Director

MICHAEL E. PHELPS
Director

JEAN-CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—*Continued*

INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985
Revenues		
Public services	779,380	649,127
Other services	14,213	12,336
Share of Intelsat and Inmarsat revenues	19,860	17,167
	813,453	678,630
Carriers' share of revenues and other realization costs	539,663	438,174
Operating revenues	273,790	240,456
Operating expenses		
Salaries and benefits	57,272	55,273
Maintenance and rental	45,463	41,133
Depreciation	33,555	33,400
Other expenses	18,628	19,363
	154,918	149,169
Amount reimbursed to Commonwealth Telecommunications Organisation partners (Note 6)	7,941	
	162,859	149,169
Operating income	110,931	91,287
Other income—Net (Note 7)	15,092	13,717
	126,023	105,004
Financial charges (Note 8)	7,093	5,209
Income before income tax	118,930	99,795
Income tax (Note 9)	55,980	46,566
Net income	62,950	53,229
Retained earnings at beginning of year	307,353	362,182
	370,303	415,411
Amount remitted to the Government of Canada	80,000	108,058
Retained earnings at end of year	290,303	307,353

CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985
Cash provided by (used for) operations		
Net income	62,950	53,229
Items not affecting cash		
Depreciation	33,555	33,400
Increase (Decrease) in other deferred credits	3,232	(137)
Amortization of unrealized losses on foreign exchange	835	1,772
Deferred income tax	(2,829)	1,921
Allowance for funds used during construction	(971)	(3,817)
Gain on disposal of assets	(109)	(248)
Changes in working capital items*	2,238	12,341
	98,901	98,461
Cash provided by (used for) financing		
Proceeds from long-term debt		2,808
Reimbursement of long-term debt	(9,851)	(9,753)
	(9,851)	(6,945)
Cash provided by (used for) investments		
Acquisition of fixed assets	(26,034)	(22,236)
Proceeds from disposal of fixed assets	1,867	16,173
Deferred charges		(1,250)
Decrease in long-term receivables	1,334	1,308
Increase in long-term receivables		(426)
	(22,833)	(6,431)
Amount remitted to the Government of Canada	(80,000)	(108,058)
Cash and temporary investments		
Decrease	13,783	22,973
Balance at beginning of year	106,692	129,665
Balance at end of year	92,909	106,692

* Excluding cash, temporary investments and the portion of long-term debt and receivables due within one year.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Jointly-owned fixed assets are accounted for proportionally to the Corporation's share.

From time to time, the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Furthermore, the Corporation may grant such rights on circuits owned by it, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (Intelsat) and the International Maritime Satellite Organization (Inmarsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other percentage elected within the terms of the agreements. The Corporation's ownership share is reported in fixed assets and depreciated in accordance with the fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during major construction projects is based principally on the interest rate established by the Minister of Finance for medium-term Government loans to Crown corporations. This allowance is accounted for as income during the construction period.

(c) Depreciation of fixed assets

Fixed assets are depreciated over the estimated service lives of the assets, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting gain or loss is reflected in income.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

(d) Operating revenues

—Public services

Revenues from international public services (telephone, telex and telegraph) rendered through the Corporation's telecommunications network represent the amounts billed to Canadian subscribers by domestic carriers and amounts received or due from foreign administrations for the routing of overseas traffic. Estimates are included to provide for that portion of revenues which domestic carriers and foreign administrations have not yet reported to the Corporation at end of the year. Public service revenues are also derived from leasing circuits to foreign carriers for routing their traffic through Canada.

—Other services

Revenues from other services are derived primarily from leasing circuits to private users.

—Share of Intelsat and Inmarsat revenues

The Corporation's share of Intelsat and Inmarsat revenues represents its share of revenues from the international telecommunications satellite system as well as from the international maritime satellite system.

(e) Carriers' share of revenues and other realization costs

—Carriers' share of revenues

This represents the amounts owing to domestic carriers and foreign administrations for their part in routing telecommunications traffic.

—Other realization costs

These costs include:

- the Corporation's voluntary contribution to developing Commonwealth Telecommunications Organisation partners in accordance with the 1983 financial agreement;
- the Corporation's share of the operating costs of the international telecommunications satellite system and the international maritime satellite system, excluding depreciation, which amounted to $6.2 million for the year ended December 31, 1986 ($5.2 million for year ended December 31, 1985).

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from foreign currency transactions are translated into Canadian dollars at the exchange rates at the time of the transaction, except when the transaction is hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and the Canadian dollar, the price of the goods or services is first established by the terms of the foreign exchange contract and then translated into Canadian dollars by using the exchange rate of that intermediate currency at the time the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part, the amount in Canadian dollars of the payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in income as a gain or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. For items hedged by way of forward exchange contracts, the difference thus recognized is deferred. The gain or loss recognized on other items is reflected in current earnings as a gain or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the gain or loss is deferred and amortized over the remaining life of the related monetary item using the straight-line method. The unamortized balance of the deferred gain or loss on foreign exchange is recorded in the balance sheet as a deferred credit or as a deferred charge. The effect of the forward exchange contracts on the long-term debt is recorded as an element of long-term debt.

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plan

All employees of the Corporation are covered by the pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current service. These contributions represent the total liability of the Corporation in this matter and are accounted for on a current basis.

(h) Retirement benefits

Retiring employees are paid a benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Fixed assets

(a) The main classes of fixed assets are as follows:

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	4,814		4,814	4,841
Buildings and leasehold improvements	48,015	18,271	29,744	31,664
Furnishings	10,213	5,654	4,559	4,689
Cable systems	95,368	29,714	65,654	70,278
Terminal, transmission and switching equipment	210,683	95,787	114,896	109,238
International satellite systems space segment (Intelsat-Inmarsat)	49,776	29,751	20,025	24,677
Other plant and equipment	30,534	18,304	12,230	10,889
Construction in progress	48,796		48,796	52,362
	498,199	197,481	300,718	308,638

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Continued*

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunication entities are as follows:

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Owned outright	307,373	131,659	175,714	185,135
Owned jointly (Corporation's share)	190,826	65,822	125,004	123,503
	498,199	197,481	300,718	308,638

(c) For depreciation purposes, the estimated service lives of the main classes of fixed assets are as follows:

	Number of years
Buildings and related equipment	15 - 40
Leasehold improvements	over the term of the lease
Furnishings	8 - 10
Cable systems	over the term of the agreement
Terminal, transmission and switching equipment	5 - 15
International satellite systems space segment (Intelsat-Inmarsat)	6 - 12
Other plant and equipment	1 - 25

(d) As at December 31, 1986, construction in progress included an amount of $33,065,000 ($23,595,000 as at December 31, 1985) for the international satellite systems space segment (Intelsat-Inmarsat).

(e) As at December 31, 1986, the Corporation's ownership share in Intelsat was 2.362596 percent (2.317395 percent as at December 31, 1985) and its ownership share in Inmarsat was 4.35796 percent (3.83692 percent as at December 31, 1985).

4. Deferred charges

Unamortized deferred charges include:

	1986	1985
	(in thousands of dollars)	
Unrealized losses on foreign exchange	2,261	3,837
Interconnection costs relating to the Toronto International Center	482	870
	2,743	4,707

5. Long-term debt

As at December 31, 1986, the Corporation's long-term debt comprises loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 5¾ percent, and amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of 8¾ percent payable in pounds sterling and in United States dollars.

The Corporation has entered into agreements with the two prime contractors of the ANZCAN project whereby 15 percent of contract costs have been paid, and the balance is payable in 17 semi-annual installments which started with the completion of construction in 1985. According to the terms of one of the agreements, payments by the Corporation to the prime contractor are secured by means of bills of exchange drawn by the latter and accepted by the Corporation.

As described in Note 10(b), the Corporation has entered into forward exchange contracts to protect itself against fluctuations of the pound sterling. The effect of this protection has been recorded as an element of long-term debt.

As at December 31, 1986, the details of the long-term debt were as follows:

Maturities	Loans from Government of Canada	Amounts owing to the prime contractors of the ANZCAN project	Effect of forward exchange contracts	Total
	(in thousands of dollars)			
1987	759	7,799	813	9,371
1988	325	7,799	878	9,002
1989	234	7,799	950	8,983
1990	135	7,799	1,023	8,957
1991	140	7,799	1,096	9,035
1992-98	1,037	11,572	1,777	14,386
	2,630	50,567	6,537	59,734
Portion due within one year	759	7,799	813	9,371
	1,871	42,768	5,724	50,363

6. Amount reimbursed to Commonwealth Telecommunications Organisation partners

The Commonwealth Telecommunications Organisation (CTO) Financial Agreement of 1973 was legally terminated, retroactive to March 31, 1983, when the governments of all 26 member countries completed the signing formalities. During the year, partnership accounts were finalized to March 31, 1983. As final settlement of its account under this Agreement, the Corporation reimbursed $9,856,000, of which $1,915,000 had been accounted for in previous years. The difference of $7,941,000 was charged to earnings for the year. Of this amount, $3,819,000 corresponds to the year ended March 31, 1983 and $4,122,000 to the year ended March 31, 1982.

The Corporation also paid interest in the amount of $2,233,000 which was included under Financial charges—Other interest.

7. Other income—Net

	1986	1985
	(in thousands of dollars)	
Interest from temporary investments	7,951	12,315
Gain on disposal of temporary investments	5,787	2,297
Other interest	1,237	1,975
Allowance for funds used during construction	971	3,817
Gain on disposal of assets	109	248
Loss on foreign exchange	(2,278)	(8,183)
Other	1,315	1,248
	15,092	13,717

8. Financial charges

	1986	1985
	(in thousands of dollars)	
Interest on long-term debt	5,504	5,723
Interest on long-term receivables	(829)	(877)
Other interest	2,418	363
	7,093	5,209

TELEGLOBE CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986—*Concluded*

9. Income tax

The Corporation is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation of fixed assets for accounting and income tax purposes.

Income tax expense comprises:

	1986	1985
	(in thousands of dollars)	
Current	58,809	44,645
Deferred	(2,829)	1,921
	55,980	46,566

10. Commitments

(a) Construction in progress

As at December 31, 1986, the estimated cost of completing construction projects, planned and in progress, amounted to approximately $254,800,000, of which $44,700,000 relates to the year ending December 31, 1987. Contractual commitments outstanding as at December 31, 1986 amounted to approximately $16,690,000.

(b) Forward exchange contracts

As a result of the Corporation's participation in the ANZCAN project, the Corporation must make payments to a prime contractor in pounds sterling.

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 44,678,000 pounds sterling. The balance of amounts involved under the contracts, estimated to cover construction costs and interest charges, is hedged in United States dollars as follows:

Maturities	Pounds sterling	United States dollars
	(in thousands)	
1987	5,459	8,964
1988	5,151	8,522
1989	4,842	8,079
1990	4,533	7,627
1991	4,224	7,166
1992-93	5,757	9,864
	29,966	50,222

(c) Long-term leases

The Corporation is a party to long-term leases covering properties and facilities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	(in thousands of dollars)
1987	14,588
1988	14,090
1989	9,313
1990	6,752
1991	2,919
1992-95	3,584

Rental expenses for properties and facilities which were charged to the year ended December 31, 1986 amounted to $18,717,000 ($16,351,000 for the year ended December 31 1985).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of $5,948,000 during the year ended December 31, 1986 ($5,408,000 for the year ended December 31, 1985).

(e) Intelsat and Inmarsat commitments

As at December 31, 1986, the Corporation's share of Intelsat's and Inmarsat's outstanding commitments was respectively $22,374,000 and $21,897,000 based on their financial statements as at December 31, 1986.

11. Contingency

Retirement compensation benefits

Prior to November 1, 1974, the Corporation provided a post-retirement life insurance plan for its retiring employees. On that date, the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at December 31, 1986, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounted to $1,385,750 ($1,597,000 as at December 31, 1985).

12. Privatization of the Corporation

On February 11, 1987, the Minister of State (Privatization) announced the decision of the Government to dispose of its investment in the Corporation to Memotec Data Inc. The divestiture will require a signed purchase agreement and necessary parliamentary approval pursuant to the Financial Administration Act through the passage of the Teleglobe Canada Reorganization and Divestiture Act (Bill C-38).

It is estimated that the ultimate consideration to the Government from the sale of its investment in the Corporation will be $608.3 million to be satisfied as follows:

(a) $488.3 million in cash from the purchaser;

(b) $102.0 million cash on hand within the Corporation at the time of sale;

(c) the balance of $18 million in cash from the purchaser, this being the estimated excess profits, as defined, for the nine month period ending December 31, 1987.

Direct costs of the sale are estimated at $7 million, and a $10 million contingency reserve will be set up to provide for potential non-federal taxes and other possible liabilities.

The income tax payable by the Corporation in respect of the divestiture cannot be reasonably estimated at this time.

SUMMARY PAGE

VANCOUVER PORT CORPORATION

MANDATE

Administration, management and control of the Vancouver Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Vancouver Port Corporation was established on July 1, 1983, pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Vancouver is the busiest port in Canada. In 1986, 57.6 million tonnes of cargo passed through the port. Coal and grain are the most important commodities; however, sulphur, potash and forestry products are growing in importance.

CORPORATION DATA

HEAD OFFICE	1900 Granville Square 200 Granville Street Vancouver, British Columbia V6C 2P9
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Francis J. MacNaughton
CHAIRMAN	Hector D. Perry
AUDITOR	Thorne Ernst & Whinney

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984**	**6 months to Dec. 31, 1983**
At the end of the period				
Total Assets	236.9	242.7	221.0	206.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada*	80.8	81.0	81.2	81.5
Equity of Canada	116.2	119.0	98.6	81.8
Cash from Canada in the period				
— budgetary**	0.5	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

* Excludes $27.4 million in accrued interest owed to Canada.

** Takes no account of special contributions to Canada in 1986 of $23.3 million.

VANCOUVER PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE JOHN CROSBIE, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Vancouver Port Corporation as at December 31, 1986 and the statements of income and retained earnings and changes in cash resources for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with Part XII of the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

Thorne Ernst & Whinney
Chartered Accountants

Vancouver, Canada
February 23, 1987

BALANCE SHEET AS AT DECEMBER 31, 1986
(in thousands of dollars)

ASSETS	1986	1985	LIABILITIES AND EQUITY OF CANADA	1986	1985
Current Assets			Current Liabilities		
Cash	306	1,087	Accounts payable and accrued liabilities	3,599	7,892
Investments (Note 3)	39,107	36,054	Grants in lieu of municipal taxes	5,187	3,612
Accounts receivable	5,170	9,488	Deferred revenues	2,781	2,834
Materials and supplies	236	778		11,567	14,338
	44,819	47,407	Accrued Employee Benefits	1,106	1,203
Investments (Note 3)	46	9,472	Loans from Canada (Note 6)	108,019	108,204
Long-Term Receivables (Note 4)	7,856	8,223		120,692	123,745
Property and Equipment (Note 5)	184,187	177,605			
			Equity of Canada		
			Contributed capital	7,733	7,733
			Contribution to Canada (Note 9)	(23,331)	
			Retained earnings	131,814	111,229
				116,216	118,962
	236,908	242,707		236,908	242,707

Commitments (Note 8)

Approved by the Board:

HECTOR D. PERRY
Chairman

RODNEY A. SNOW
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
(in thousands of dollars)

	Six Months Ended June 30, 1986	Six Months Ended December 31, 1986	Year Ended December 31, 1986	Year Ended December 31, 1985
Operating revenue, gross	57,105	21,436	78,541	104,349
Less service contractors	34,541		34,541	63,138
Operating revenue, net (Note 7)	22,564	21,436	44,000	41,211
Operating and administrative expenses			18,147	16,424
Grants in lieu of municipal taxes			5,097	4,265
Depreciation			6,225	4,704
			29,469	25,393
Income from operations			14,531	15,818
Investment income			5,192	4,895
Interest expense on loans from Canada			(338)	(350)
			4,854	4,545
Income before unusual item			19,385	20,363
Adjustment of grants in lieu of municipal taxes			1,200	
Net income			20,585	20,363
Retained earnings at beginning of the year			111,229	90,866
Retained earnings at end of year			131,814	111,229

STATEMENT OF CHANGES IN CASH RESOURCES FOR THE YEAR ENDED DECEMBER 31, 1986
(in thousands of dollars)

	1986	1985
Cash provided by (used for)		
Operations		
Net income	20,585	20,363
Items not affecting cash		
Depreciation	6,225	4,704
Other	(1,555)	178
Changes in non-cash components of working capital	2,089	1,029
	27,344	26,274
Financing activities		
Capital grants	499	
Loans from Canada currently payable	(185)	(173)
	314	(173)
Investment activities		
Additions to property and equipment	(13,375)	(18,815)
Reduction to property and equipment on cost recovery		3,947
Increase in long-term receivables		(3,947)
Sale of Canada Bonds	10,897	
Other	423	336
	(2,055)	(18,479)
Contribution to Canada (Note 9)	(23,331)	
Increase in cash resources	2,272	7,622
Cash resources at beginning of year	37,141	29,519
Cash resources at end of year	39,413	37,141

(Cash resources are defined to include cash and investments)

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1986

1. General

The Vancouver Port Corporation (the Corporation) was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is named as a Crown corporation in Schedule C, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to manage and operate the harbour of Vancouver as an effective instrument in support of the national ports policy as set out in the Canada Ports Corporation Act.

2. Summary of Significant Accounting Policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

(a) Property and equipment

Property and equipment are recorded at cost. Depreciation of property and equipment is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	40 years
Berthing structures, buildings, roads and surfaces	10 to 40 years
Utilities	10 to 33 years
Machinery and equipment	1 to 20 years
Office furniture and equipment	5 years

(b) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employee and the Corporation. Although the plan is a defined benefit plan, the contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

(c) Insurance

The Corporation assumes substantially all risks against fire and property damage, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the period incurred.

(d) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

(e) Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided under collective agreements and corporate policy.

3. Investments

Current investments are in Government of Canada treasury bills and at December 31, 1986 and 1985 the market value of the treasury bills approximated carrying value. Long-term investments are in Government of Canada bonds which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. At December 31, 1986 the market value of the bonds was $48,700 (1985, $10,526,300).

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1986—*Concluded*

4. Long-term receivables

	1986	1985
	(in thousands of dollars)	
Non-interest bearing agreement with B.C. Rail, due as and when rail trackage is constructed on Roberts Bank causeway or April 1, 1994, whichever is earlier	3,947	3,947
Long-term agreement for sale of No. 1 Elevator, bearing interest at $6\frac{5}{8}\%$ per annum, payable in blended annual instalments of $462,916 maturing December 31, 1996	3,309	3,537
Less: current portion	(244)	(228)
	3,065	3,309
Long-term agreement for sale of No. 3 elevator, bearing interest at $5\frac{3}{4}\%$ per annum, payable in annual instalments of $117,720 plus interest maturing August 1, 1994	942	1,060
Less: current portion	(118)	(118)
	824	942
Other	20	25
	7,856	8,223

5. Property and equipment

	1986			1985
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	76,291		76,291	75,135
Dredging	366	166	200	150
Berthing structures	51,251	21,937	29,314	27,621
Buildings	43,714	8,821	34,893	11,850
Utilities	12,488	4,761	7,727	6,161
Roads and surfaces	29,208	13,829	15,379	12,381
Machinery and equipment	26,192	8,225	17,967	14,720
Office furniture and equipment	724	567	157	71
Projects under construction	2,259		2,259	29,516
	242,493	58,306	184,187	177,605

6. Loans from Canada

	1986	1985
	(in thousands of dollars)	
Interest bearing loan at 7.5% repayable in blended annual instalments maturing December 31, 2000	4,333	4,506
Less: current portion	(185)	(173)
	4,148	4,333
Non-interest bearing loan with an indefinite due date	76,494	76,494
Accrued interest not due and payable	27,377	27,377
	108,019	108,204

The non-interest bearing loan and accrued interest not due and payable were transferred to the Corporation by Canada Ports Corporation effective July 1, 1983. This loan replaced an interest bearing loan of the same amount on which interest of $27,377,000 had accrued to December 31, 1980.

Principal repayment requirements over the next five years amount to $185,000 in 1987, $199,000 in 1988, $214,000 in 1989, $230,000 in 1990, and $248,000 in 1991.

7. Operating revenue, Net

The Corporation entered into new Terminal Services contracts during 1986 for terminals operated by the Corporation. Under the old contracts all revenues generated on these terminals were recorded by the Corporation as operating revenue with payments for the services of the service contractors recorded as operating expense. Under the new contracts revenues now accruing directly to the service contractors are not shown as revenue or expense in the Corporation's financial statements.

8. Commitments

At December 31, 1986 the estimated cost of completing all approved capital projects was $20 million of which the Corporation had contractual obligations at that date for $1.1 million.

The Corporation has long-term lease obligations of varying durations to 1991 for office accommodation aggregating $3,152,000 with annual payments in each of the five years of: 1987, $756,000; 1988, $741,000; 1989, $662,000; 1990, $662,000; and 1991, $331,000.

9. Related party transactions

Through common ownership, the Corporation is related to all Government of Canada created departments, agencies and Crown Corporations.

In addition to the loans from Canada disclosed in Note 6, the Corporation paid $1,599,000 (1985, $1,974,000) to Canada Ports Corporation as its share of that Corporation's operating expenses and paid to the Government of Canada $23,331,000 representing the Corporation's share of the contributions requested of Ports Canada by the Government of Canada under the cash recovery program. The Corporation has been requested to consider declaring a dividend of 30% of 1986 net income, payable to the Government of Canada by March 31, 1987.

SUMMARY PAGE

VIA RAIL CANADA INC.

MANDATE

To manage and provide safe, efficient, effective and economic rail passenger service in Canada to meet the needs of the travelling public.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates inter-city, transcontinental, regional and remote passenger train services over CN and CP railway tracks.

CORPORATION DATA

HEAD OFFICE	2 Place Ville-Marie, Montreal, Quebec H3B 2G6
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Crosbie, P.C., Q.C., M.P.
DEPARTMENT	Transport
YEAR AND MEANS OF INCORPORATION	1977; under the *Canada Business Corporations Act*. The Minister of Transport acquired all common shares on behalf of the Crown on April 1, 1978.
CHIEF EXECUTIVE OFFICER	Denis de Belleval
CHAIRMAN	Lawrence Hanigan
AUDITOR	Raymond, Chabot, Martin, Paré & Associates

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1986	**1985**	**1984 (restated)**	**1983**
At the end of the year				
Total Assets	971	899	750	652
Obligations to the private sector	4	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	743	712	603	532
Cash from Canada in the year				
— budgetary	506	631	474	598
— non-budgetary	nil	nil	nil	nil

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Raymond, Chabot, Martin, Paré during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit Committee and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the balance sheet of VIA Rail Canada Inc. as at December 31, 1986 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above-mentioned examination of the financial statements of VIA Rail Canada Inc. for the year ended December 31, 1986, to determine whether they were in accordance with Part XII of the Financial Administration Act, the regulations, the charter and by-laws of the Corporation and any directives given to the Corporation pursuant to the Act. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the authorities specified.

Raymond, Chabot, Martin, Paré
Chartered Accountants

Montréal, Canada
January 28, 1987

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1986	1985
Current assets		
Cash and short-term deposits		3,896
Accounts receivable	8,435	10,729
Advance on contracts (Note 3)	5,024	4,817
Receivable from the Government of Canada	213,467	173,171
Materials and supplies	24,643	19,481
	251,569	212,094
Long-term assets		
Investment	2,001	
Properties (Note 4)	709,474	678,712
Deferred charges	7,584	7,769
	719,059	686,481
	970,628	898,575

	1986	1985
Current liabilities		
Bank advances	3,786	
Accounts payable and accrued liabilities	208,298	166,835
Income taxes payable (Note 10)	1,088	1,727
Deferred revenue	6,314	5,367
	219,486	173,929
Long-term liabilities		
Deferred investment tax credits (Note 10)	7,882	12,854
	7,882	12,854
SHAREHOLDER'S EQUITY		
Share capital (Note 5)	9,300	9,300
Contributed surplus (Note 6)	744,787	700,587
Retained earnings (deficit)	(10,827)	1,905
	743,260	711,792
	970,628	898,575

See accompanying notes to financial statements.

Signed on behalf of the Board:

GARY T. BRAZZELL
Director and Chairman of the Audit Committee

LAWRENCE HANIGAN
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF INCOME AND DEFICIT
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985
Revenue		
Passenger	204,055	201,393
Contract (Note 2a)	461,880	523,602
Other	4,640	4,307
	670,575	729,302
Expenses		
Operations and maintenance (Note 2b)	379,456	443,592
Customer and support services	191,062	188,770
General and administrative	59,177	48,229
Depreciation and amortization	58,935	44,112
	688,630	724,703
Income (loss) before income taxes	(18,055)	4,599
Income taxes (recovery) (Note 9)	(5,323)	3,676
Net income (loss)	(12,732)	923
Retained earnings (deficit)		
Balance at beginning of year	1,905	982
Balance at end of year	(10,827)	1,905

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1986	1985
Cash provided by (used in) operating activities		
Net income (loss)	(12,732)	923
Non-cash charges to income		
Depreciation and amortization	58,935	44,112
Losses on retirement of assets	2,777	3,866
	48,980	48,901
Changes in working capital items		
Accounts receivable	2,294	(1,141)
Materials and supplies	(5,162)	(10,392)
Receivable from the Government of Canada	(59,637)	(59,308)
Accounts payable and accrued liabilities	17,136	35,551
Income taxes payable	(639)	238
Deferred revenue	947	2,494
	(45,061)	(32,558)
Cash flow from operations	3,919	16,343
Cash provided by (used in) financing activities		
Capital funding from the Government of Canada	44,200	107,758
Receivable from the Government of Canada	19,341	(98)
Deferred investment tax credits	(4,684)	3,438
	58,857	111,098
Cash provided by (used in) investment activities		
Investment	(2,001)	
Properties	(84,754)	(151,288)
Deferred charges	(7,823)	(2,640)
Changes in working capital items		
Advance on contracts	(207)	3,615
Accounts payable and accrued liabilities	24,327	(619)
	(70,458)	(150,932)
Decrease in cash during the year	(7,682)	(23,491)
Cash at beginning of year*	3,896	27,387
Cash at end of year*	(3,786)	3,896

*Includes bank advances and short-term deposits.
See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1986

1. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles generally accepted in Canada and conform in all material respects with the accounting standards of the International Accounting Standards Committee as they relate to the presentation of historical cost financial information. The significant policies are summarized below:

(a) Revenue recognition

Passenger revenue is recognized when earned. Contract revenue (Note 2a) is recognized on a realized and estimated basis and any changes in the estimates are accounted for in the year of change.

(b) Charges under railway operating agreements

Charges from the contracting railways in respect of the operating agreements (Note 2b) are recorded on an incurred and estimated basis.

These expenditures are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned. Adjustments arising from this review are included in the Statement of Income and Deficit in the year in which the resolution occurs.

(c) Materials and supplies

The inventory is valued at weighted average cost for on-board stock, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second-hand, obsolete and scrap materials.

(d) Investment

The Corporation owns 140,279 common shares of Railroad Association Insurance, Ltd. (R.A.I.L.) representing a 4% interest therein accounted for on the cost basis.

(e) Properties

Properties, including those acquired under capital leases are recorded at cost. The costs of refurbishing and rebuilding of rolling stock for the first time are capitalized. These costs are incurred to improve and extend the useful life of the assets concerned. The costs of refurbishing and rebuilding of rolling stock, for a second time, except for major renewals, are charged to operations.

(f) Depreciation and amortization

Depreciation and amortization is calculated on a straight-line basis at rates sufficient to write off properties over their estimated useful lives. The estimated useful lives for significant classes of assets are as follows:

Rolling stock	8 to 30 years
Stations and facilities	20 years
Maintenance buildings	25 years
Machinery, equipment and other fixed assets	3 to 15 years
Office furniture and equipment	3 to 20 years
Leasehold and infrastructure improvements	10 to 38 years

No depreciation is provided for projects in progress.

(g) Deferred charges

Deferred charges are principally comprised of the costs of development of information systems and are being amortized on the straight-line method over periods varying from three to seven years. Accumulated amortization of $35,816,000 (1985—$27,808,000) has been deducted in arriving at the carrying value of the deferred charges.

VIA RAIL CANADA INC.—*Continued*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1986—*Continued*

(h) Leases

Assets recorded under capital leases are amortized on a straight-line basis over the terms of the leases.

All other leases are accounted for as operating leases and the rental costs are accounted for as incurred.

(i) Deferred investment tax credits

In accordance with the cost reduction approach, investment tax credits are deferred and amortized to income over the estimated useful lives of the related assets.

(j) Pensions

The cost of providing pension benefits is determined by actuarial valuations, which allocate to each year of service the applicable portion of total estimated benefits, based on projections of employees' compensation levels to the time of their retirement.

Current service costs include the portion of estimated benefits attributable to services rendered during the current year and are funded as they accrue.

Past service costs are being funded over periods up to twenty-five years having regard for rates recommended by the actuary and approved by the Superintendent of Insurance.

2. Operating agreements

(a) Railway passenger service contract

The Corporation has entered into an agreement with the Government of Canada to provide services, activities and undertakings relating to the provision, management and operation of railway passenger services in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified inter-city rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has operating agreements with the railways for the use of tracks, facilities, train personnel, rolling stock servicing and refurbishing.

Costs incurred under the railway operating agreements, excluding capital expenditures, amounted to $235,986,000 (1985—$400,777,000).

3. Advance on contracts

Advance on contracts represent payments made on capital projects for station upgrading and the purchase of maintenance materials.

4. Properties

	1986	1985
	(in thousands of dollars)	
Land	2,806	391
Rolling stock	517,851	496,751
Stations and facilities	12,526	9,463
Maintenance buildings	90,029	42,884
Machinery, equipment and other fixed assets	9,554	8,231
Office furniture and equipment	21,417	17,593
Leasehold and infrastructure improvements	123,420	133,481
	777,603	708,794
Accumulated depreciation and amortization	(169,848)	(120,218)
	607,755	588,576
Projects in progress	101,719	90,136
	709,474	678,712

At December 31, 1986 the gross value of assets under capital leases included above was $7,235,000 (1985—$5,250,000) and related accumulated amortization thereon amounted to $271,000 (1985—$8,000).

5. Share capital

	1986	1985
	(in thousands of dollars)	
Authorized		
An unlimited number of common shares of no par value		
Issued and fully paid		
93,000 common shares	9,300	9,300

6. Contributed surplus

Contributed surplus represents amounts received or receivable from the Government of Canada for capital expenditures.

7. Lease obligations and commitments

(a) The future minimum rental payments relating to operating leases are as follows:

	(in thousands of dollars)
1987	14,149
1988	12,508
1989	12,060
1990	11,805
1991	12,179
Subsequent year	334,446
	397,147

A significant portion of the leases are for real estate or rental of computer equipment and services.

(b) No obligations under capital leases exist as lease payments applicable to the initial terms have been paid in lump sums at the inception of the leases.

(c) As at December 31, 1986 the Corporation has outstanding commitments mainly relating to the purchase of property and equipment amounting to approximately $34,647,000.

8. Pension plans

(a) The Corporation has retirement benefit plans covering all of its permanent employees, including those transferred from Canadian National Railway Company during the year and in 1985 (Note 11). Under the plans, employees are entitled to benefits at retirement age, based on compensation and length of service.

Actuarial valuations of the pension plans were carried out as at December 31, 1985. Based on these valuations, unfunded liabilities in respect of past service costs at December 31, 1986, excluding any such liability pertaining to the foregoing employees transferred to the Corporation, amounted to approximately $2,402,000.

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1986—*Concluded*

(b) Employees transferred from Canadian National Railway Company during the year, and in 1985, will be fully protected to the extent of their benefits accrued under the pension plan of their former employer. Negotiations are continuing concerning the amount of funds to be transferred to cover accumulated benefits up to the dates of transfer.

9. Income taxes

The effective tax rate in the statement of income and deficit varies from the combined Federal and Provincial income tax rate as a result of differences between capital cost allowances and depreciation and amortization expense. No benefits have been recognized in respect of these differences because of uncertainty as to their realization in future accounting periods.

10. Prior period adjustment

As indicated in the Corporation's 1985 financial statements, Revenue Canada was in the process of auditing the Corporation's tax returns for the years ended December 31, 1978 to 1984. This audit has now been completed and assessments have been issued disclosing that no Federal income taxes are payable, due to the utilization of investment tax credits.

Revenue Canada's assessments have influenced the Corporation's Provincial tax position in that certain tax liabilities, previously accounted for as deferred income taxes, are now currently payable. As a result of this revised position, deferred income tax liabilities as at December 31, 1985, have been reduced by $1,727,000, of which $238,000 related to the year then ended; and current income taxes have been increased by a corresponding amount.

11. Related party transactions

VIA Rail Canada Inc. is a Crown Corporation with all of its issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts with other Crown Corporations for services which in 1986 amounted to $198,927,000 (1985—$361,912,000). The amounts payable to these Corporations at December 31, 1986 amounted to $52,827,000 (1985—$44,787,000).

During the year, and in 1985, certain rolling stock maintenance and station activities, previously conducted under the operating agreement with Canadian National Railway Company referred to in Note 2(b), have been progressively transferred under the Corporation's direct control. Pursuant to these arrangements certain inventories and properties were acquired during the year for a total consideration of $4,961,000 (1985—$10,808,000). The Corporation also acquired the services of approximately 282 (1985—1,460) former employees of Canadian National Railway Company and entered into various operating leases for the rental of real estate on which the maintenance buildings and certain stations and facilities are located.

12. Subsequent events

As indicated in the Corporation's 1985 financial statements, a National Rail Passenger Transportation Act is expected to be tabled in Parliament. It will establish a legislative basis for the provision of national and commuter rail passenger transportation services. This legislation will change the Corporation's relationship with the Government of Canada, as well as the two freight railways which control the Corporation's essential rights-of-way. The financial impact of the legislation cannot be estimated with any certainty at this time.

PART II

CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS

1. INTRODUCTION TO PART II

This Part responds to the provision in the *Financial Administration Act*, paragraph 153(3)(a) that the Report of the President "shall include a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation."

The information represents the status of Crown corporations and other Canadian government interests as at July 31, 1987, unless otherwise noted.

The individual lists are:

Parent Crown Corporations and their subsidiaries and associates. These are grouped as:

— **subsidiaries held at 100%**, if wholly-owned,

— **subsidiaries held at 50-99%**, if 50% or more of the equity is held by a Crown corporation; or,

— **Associates held at less than 50%** if less than 50% is held. (Generally subsidiaries of subsidiaries are listed only to a second ownership level below the 100% owned category);

Joint Enterprises are those owned by Canada jointly with another level of government, e.g., provincial or municipal;

Mixed Enterprises are those in which ownership is shared by Canada and the private sector;

Other Entities are corporate entities without share capital for which the Government of Canada, directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint one or more members of the board of directors or similar governing body.

International Organizations are corporate entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

A statistical summary of the number of entities in each of the lists is presented on the next page.

The reader should note that the descriptions of corporate mandates appearing in this Part are intended to convey the essence of those mandates. They are not legal descriptions. Similarly, the description of the government's objective in making investments in these corporations is meant only as a summarization. For further information, the reader is referred to the special Acts, articles of incorporation, or annual reports of the corporations. The government percentage ownership data displayed are based on the number of voting shares.

2. STATISTICAL SUMMARY

As at July 31, 1987

Crown Corporations

• Parent Crown corporations including eight corporations which are exempted from Part XII of the FAA	54*
• Wholly-owned subsidiaries	114
TOTAL	168

Crown Corporations' Investments (direct and indirect)

• Subsidiaries held at 50% or more but less than 100%	31
• Associates held at less than 50%	154
TOTAL	185

Joint and Mixed Enterprises

TOTAL	25**

Other Entities

— Entities without share capital	41

International Organizations

— Entities created pursuant to international agreement	13

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* Includes:

— in process of dissolution

Canadian National (West Indies) Steamships Ltd. and *Canagrex*

Excludes:

Teleglobe Canada — assets sold April 3, 1987

** Includes:

— 12 corporations in which the Superintendent of Bankruptcy has received shares in lieu of a cash levy.

— Canada Development Corporation — remaining shares, sale announced October 8, 1987.

3. THE LISTINGS

3.1. PARENT CROWN CORPORATIONS, WHOLLY-OWNED SUBSIDIARIES, OTHER SUBSIDIARIES AND ASSOCIATES

Notes

1. For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name.
2. Under the FAA, a subsidiary is a Crown corporation if it is wholly-owned directly or indirectly by one or more parent Crown corporations.

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1. Air Canada (C-II)
    - Subsidiaries held at 100%
        - Air BC Limited
        - enRoute Card International Inc.
        - enRoute Card Inc.
        - Airtransit Canada
        - Touram Inc.
            - Touram Group Service Inc.
    - Subsidiaries held at 50-99%
        - Matac Cargo Ltd. (50%)
        - 153333 Canada Inc. (50%)
        - 152160 Canada Inc. (75%)
            - Air Ontario Inc.
    - Associates held at less than 50%
        - Aeronautical Radio, Inc. (1 share)
        - Aerospace Realties (1986) Ltd. (30.3%)
        - Air Cargo Facilities (2.5%)
        - Air Nova (49%)
        - Airlines Clearing House Inc. (1 share)
        - Airlines Reporting Corporation (3.3%)
        - Airline Tariff Publishing Co. (1.5%)
        - Global Travel Computer Holdings Ltd. (34.78%)
        - GPA Group Ltd. (25.98%)
            - Aircraft Finance Limited, Ireland
            - Aircraft Finance Limited, United Kingdom
            - Aviation Finance Limited
            - Air Maple Limited
            - Air Tara Limited
            - Aviation Consultants Limited
            - Avitas Inc. (25%)
            - Elasis B.V.
            - European Expedite Limited, Ireland
            - European Expedite Limited, United Kingdom
            - Extra Executive Transport GmbH (49%)
            - GPA Airbus 320 Limited (50%)
            - GPA Corporation

        - GPA Europe Limited
        - GPA Financial Services Limited
        - GPA Finance Limited
        - GPA Jetprop Inc.
        - GPA Fokker 100 Limited (50%)
        - GPA Fokker 100 (NA) N.V. (50%)
        - GPA Insurance Brokers Limited
        - GPA Holdings Limited
        - GPA Jetprop Limited (50%)
        - GPA Jetprop Limited
        - GPA Leasing (NA) N.V.
        - GPA Midland Limited (51%)
        - GPA Netherlands B.V.
        - Guinness Peat Aerospace Limited, Ireland
        - Guinness Peat Aerospace Limited, United Kingdom
        - Guinness Peat Aviation Asia Limited
        - Guinness Peat Aviation (Belgium) N.V.
        - Guinness Peat Western Limited
        - Panco Corporation
        - Transportation Analysis International Limited
        - Irish Aerospace Limited (50%)
        - TAI Incorporated
        - TransTiger Corporation
    - Innotech Aviation Industries (1986) Ltd. (30.3%)
        - Innotech Aviation Enterprises Ltd. (66.9%)
        - Innotech Aviation Inc.
    - International Aeradio (Caribbean) Limited (nominal)
    - Société internationale de télécommunications aéronautiques (nominal)
    - Laxfuel Corporation (nominal)
    - Lax Two Corp (Nominal)

2. Atlantic Pilotage Authority (C-I)

3. Atomic Energy of Canada Limited (C-I)

4. Bank of Canada (Exempted)

5. Canada Council (Exempted)

6. Canada Deposit Insurance Corporation (C-I)

7. Canada Development Investment Corporation (C-II)

    Subsidiaries held at 100%
    - Cartierville Financial Corporation
    - Eldorado Nuclear Limited
        - Eldorado NPI Limited
        - Eldorado Aviation Limited
        - Eldorado Resources Limited
        - 119371 Canada Limited
            - Eldor Resources Limited
                - Key Lake Mining Corp. (16.6%)

    Associates held at less than 50%
    - Varity Corporation (2.7%)

8. Canada Harbour Place Corporation (C-I)

9. Canada Lands Company Limited (C-I)

   Subsidiaries held at 100%
      Canada Lands Company (Mirabel) Limited
      Canada Lands Company (Le Vieux-Port de Montréal) Limited
      Canada Lands Company (Vieux-Port de Québec) Inc.

10. Canada Mortgage and Housing Corporation (C-I)

11. Canada Museums Construction Corporation Inc. (C-I)

12. Canada Ports Corporation (C-II)

   Subsidiary held at 50-99%
      Ridley Terminals Inc. (90%)

13. Canada Post Corporation (C-I)

14. Canadian Broadcasting Corporation (Exempted)

   Associates held at less than 50%
      Cable North Microwave Limited (1 share)
      Master FM Limited (20%)
      Visnews Limited (33%)
         Viscom International (USA) Limited

15. Canadian Commercial Corporation (C-I)

16. Canadian Dairy Commission (C-I)

17. Canadian Film Development Corporation (Exempted)

18. Canadian Institute for International Peace and Security (Exempted)

19. Canadian Livestock Feed Board (C-I)

20. Canadian National Railway Company (C-II)

   Subsidiaries held at 100%
      Autoport Limited
      The Canada and Gulf Terminal Railway Company
      Canadian National Express Company
      The Canadian National Railways Securities Trust
      Canadian National Steamship Company, Limited
      Canadian National Telegraph Company
      The Great North Western Telegraph Company of Canada (94.54%)
      Canadian National Transfer Company Limited
      Canadian National Transportation, Limited
         Chapman Transport Limited
         Empire Freightways Limited
         Royal Transportation Limited
      Canat Limited
      CN (France) S.A.
      CNM Inc.
         Halifax Industries (Holdings) Limited (33.3%)
         Lakespan Marine Inc. (50%)
         Seabase Limited (15%)

- CN Tower Limited
- CN Transactions Inc.
    - Canac Consultants Limited
    - Canadian National Hotels (Moncton) Ltd.
    - Canaprev Inc. (50%)
    - Canaven Limited
    - CN Exploration Inc.
    - CN Hotels Inc.
    - East Yard Development Ltd. (50%)
    - The Toronto Terminals Railway Company (50%)
- EID Electronic Identification Systems Ltd.
- Grand Trunk Corporation
    - Central Vermont Railway, Inc.
        - Domestic Four Leasing Corporation
    - Domestic Three Leasing Corporation
    - Domestic Two Leasing Corporation
    - Duluth, Winnipeg and Pacific Railway Company
    - Grand Trunk Land Development Corporation
    - Grand Trunk Radio Communications, Inc.
    - Grand Trunk Western Railroad Company
        - The Belt Railway Company of Chicago (8.33%)
        - Chicago and Western Indiana Railroad Company (20%)
        - Trailer Train Company (2.63%)
- The Minnesota and Manitoba Railroad Company
- The Minnesota and Ontario Bridge Company
- Mount Royal Tunnel and Terminal Company, Limited
- Northwestel Inc.
- Terra Nova Telecommunications Inc.

Subsidiaries held at 50-99%
- The Canada Southern Railway Company (50%)
- The Canadian Northern Quebec Railway Company (59.7%)
- Detroit River Tunnel Company (50%)
- The Northern Consolidated Holding Company Limited (71.9%)
- The Public Markets, Limited (50%)
- The Quebec and Lake St. John Railway Company (89.1%)
- Shawinigan Terminal Railway Company (50%)

Associates held at less than 50%
- Compagnie de gestion de Matane Inc. (49%)
- Computer Sciences Canada, Ltd. (7.87%)
- Dome Consortium Investments Inc. (16.66%)
- Eurocanadian Shipholdings Limited (18%)
- Fort Point Holdings Ltd. (25%)
- Halterm Limited (33.3%)
- Railroad Association Insurance, Ltd. (7.47%)
- Telesat Canada (3.75%)

21. Canadian National (West Indies) Steamships, Ltd. (C-I)*

22. Canadian Patents and Development Limited (C-I)

23. Canadian Saltfish Corporation (C-I)

24. Canadian Wheat Board (Exempted)

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* In process of dissolution

25. Canagrex (C-I)*

26. Cape Breton Development Corporation (C-I)

    Subsidiaries held at 100%
        Cape Breton Carbofuels Limited
        Darr (Cape Breton) Limited
        Dundee Estates Limited

    Subsidiaries held at 50-99%
        Whale Cove Summer Village Limited (62.5%)

    Associates held at less than 50%
        Bay Lumber Limited (7%)
        Haak Conveyor & Manufacturing Limited (42%)
        Newco Mining Limited (10%)
        Sun Mountain Development Limited (Cape Breton Ski Club) (4%)
        4 M Panga Hotel Co. Limited (45%)

27. Defence Construction (1951) Limited (C-I)

28. Export Development Corporation (C-I)

29. Farm Credit Corporation (C-I)

30. Federal Business Development Bank (C-I)

31. Freshwater Fish Marketing Corporation (C-I)

32. Great Lakes Pilotage Authority, Ltd. (C-I)

33. Halifax Port Corporation (C-II)

34. Harbourfront Corporation (C-I)

    Subsidiaries held at 100%
        Peter Street Basin Properties Inc.
        630370 Ontario Ltd.

    Subsidiaries held at 50-99%
        Harbourpoint Developments (Harbourfront) Limited
        Art Gallery at Harbourfront (membership interest)
        School-By-the-Water (membership interest)

35. International Centre for Ocean Development (C-I)

36. International Development Research Centre (Exempted)

37. Laurentian Pilotage Authority (C-I)

38. Marine Atlantic Inc. (C-I)

    Subsidiaries held at 100%
        Coastal Transport Ltd.
        Newfoundland Dockyard Company

39. Mingan Associates Ltd. (C-I) (Inactive)

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* In process of dissolution

40. Montreal Port Corporation (C-II)

41. National Arts Centre Corporation (Exempted)

42. National Capital Commission (C-I)

43. Northern Canada Power Commission (C-I)

44. Pacific Pilotage Authority (C-I)

45. Petro-Canada (C-II)

Subsidiaries held at 100%
  Amauligak Explorations Inc.
  Bent Horn Development Inc.
  Canertech Inc.*
  Petro-Canada Consulting Corporation
  Petro-Canada Enterprises Inc.*
  Petro-Canada Espanola, S.A.
  Petro-Canada International Assistance Corporation (acting parent Crown corporation)
  Petro-Canada Inc.
    Arctic Pilot Project Inc.
    Asher American, Inc.
    Blakeny and Son (1979) Ltd.
    BP Marketing Canada Limited
    Canstar Oil Sands Ltd.
    Fifth Pacific Stations Ltd.
    GMI Co. (Bahamas) Limited
    Independent Fuels & Lumber Ltd.*
    Morrow Fuel Oil Sales Ltd.
    Northwest Terminals Ltd.
    Opal Oils Limited
      Commodore Oils Limited
    First Pacific Stations Ltd.
    Second Pacific Stations Ltd.
    Third Pacific Stations Ltd.
    Fourth Pacific Stations Ltd.**
    Pacific Petroleums Limited*
    Pacific Pipelines, Inc.
    Petro-Canada Hydrocarbons Inc.
    Petro-Canada (Barito) Inc.
    Petro-Canada Chemicals Inc.
    Petro-Canada Drilling Inc.
    Petro-Canada Oil & Gas Inc.
    Petro-Canada Petroleum Marketing Inc.
    Petro-Canada Petroleum Inc.*
    Petro-Canada Youth Inc.
    Depanneurs Le Frigo Ltée.
    Chatelaine Restaurants Limited
    St. Laurent Petroleum Inc.
    Petro-Canada (U.K.) Limited
    Petroleum Transmission Company
    Petron Petroleum Ltd.
    Prairie Leaseholds Ltd.

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* In process of dissolution
** Shares held by Montreal Trust Company in connection with debt issue

- Rocair Limited
- Servico Limitée/Servico Limited
- Wayfare Restaurants Limited
- XYCHEM Inc.
- 103912 Canada Inc.
- 106616 Canada Inc.
- 106618 Canada Inc.
- 106619 Canada Inc.
- 106620 Canada Inc.
- 106621 Canada Inc.
- 146923 Canada Ltd.
- 146924 Canada Ltd.

Subsidiaries held at 50-99%

- Canstar Oil Sands Ltd. (50%)
- Keyanaw Oils Sands Ltd. (50%)
- Les Huiles Du Royaume Inc. (50%)
- Marchand Petroleum (Canada) Inc. (50%)
- Panarctic Oils Ltd. (52.73%)
- Petro-Canada Centre Inc. (50%)
  - Petro-Canada Centre Finance Inc.
- Sedpex Inc. (50%)
- Wapisoo Oil Sands Ltd. (50%)
- 288564 Alberta Ltd. (50%)

Associates held at less than 50%

- Alberta Products Pipeline Ltd. (35%)
- Ducharme & Carbone (1981) Inc. (43.8%)
- Harvey's Oil Limited (49.9%)
- Internationale de Services Industriels et Scientifique, S.A. (27%)
- Les Huiles Desroches Inc. (45%)
- Les Petroles Sherbrooke Inc. (47%)
- McAsphalte Inc. (49%)
- Marc Dufresne (1978) Inc. (49.99%)
- Northward Development Ltd. (17%)
- Perry Fuels Inc. (49%)
- Petroles de la Maurice (Canada) Inc. (49.99%)
- Petroles M. Miron Inc. (49.9%)
- Petroles St. Jean Sur Richelieu Inc. (49%)
- Roma Fuels Limited (49%)
- Sulconam Inc. (7.6%)
- Syncrude Canada Ltd. (17%)
- Thermo Page Inc. (49%)
- Town & Country Fuels (1980) Inc. (49%)
- Westcoast Transmission Company Ltd. (30.8%)
  - Westcoast Transmission Company (Alberta) Ltd.
  - Westcoast Transmission Holdings Ltd.
  - Vancal Properties Ltd.
  - W.T. Investments Inc.
  - Westcoast Diversified Industries Ltd.
  - Westcoast Transmission Company, Inc.
  - Westcoast Energy Ltd.
  - Westcoast Petroleum Ltd.
    - Westcoast Resources Inc.
    - Dover Petroleum Inc.
    - Texas Pacific Oil Canada Ltd.
    - Canadian Roxy Petroleum Ltd.
  - Island & Coastal Natural Gas Co. Ltd.

- Inter B.C. Gas Transmission Ltd.
- Saratoga Processing Company Limited
- Pacific Northern Gas Ltd.
  - PNG Marketing Ltd.
- Foothills Oil Pipe Line Ltd (50%)
- Foothills Pipe Lines Ltd. (30%)
- Foothills Pipe Lines (North B.C.) Ltd. (49%)
- Foothills Pipe Lines (Yukon) Ltd. (50%)
  - Foothills Pipe Lines (North B.C.) Ltd. (51%)
  - Foothills Pipe Lines (South Yukon) Ltd.
  - Foothills Pipe Lines (North Yukon) Ltd.
  - Foothills Pipe Lines (South B.C.) Ltd. (51%)
  - Foothills Pipe Lines (Alta.) Ltd. (51%)
  - Foothills Pipe Lines (Sask.) Ltd. (51%)
  - Foothills Engineering Ltd.

113989 Canada Limited (49.9%)
128963 Canada Inc. (49%)
139741 Canada Ltée. (49%)

Subsidiaries held at less than 5% (other interests)

- Campbell Resources Inc.
- Carnduff Gas Limited
- Cheyenne Petroleum Corp. (NPL)
- Cynthia Gas Gathering Company Limited
- House of Brougham Limited
- International Standard Resources Ltd.
- Kanata Hotels International Inc.
- Manhattan Continental Dev. Corp.
- Mascot Gold Mines Ltd.
- Montreal Pipe Line Limited
- New Nadina Explorations Ltd.
- Northwood Pulp and Timber Limited
- Oil Spill Response Limited
- Pacific Energy Resources Ltd.
- Pacific Northern Gas Ltd.
- Peace Pipe Line Ltd.
- Petrogas Processing Ltd.
- Polar Gas Engineering Services Ltd.
- Redwater Water Disposal Co.
- Riley's Data Share International Ltd.
- Rimbey Pipe Line Co. Ltd.
- Sultran Ltd.
- Toronto Credits Limited
- Trans-Northern Pipelines Inc.
- Wardean Drilling Co. Limited
- 204383 Enterprises Inc.
- 346877 Ontario Ltd.

46. Port of Quebec Corporation (C-II)

47. Prince Rupert Port Corporation (C-II)

48. Royal Canadian Mint (C-I)

49. Saint John Port Corporation (C-II)

50. St. John's Port Corporation (C-II)

51. The St. Lawrence Seaway Authority (C-I)
    - Subsidiaries held at 100%
        - The Jacques Cartier and Champlain Bridges Incorporated
        - The Seaway International Bridge Corporation, Ltd.
52. Standards Council of Canada (C-I)
53. Vancouver Port Corporation (C-II)
54. VIA Rail Canada Inc. (C-I)
    - Associates held at less than 50%
        - Railroad Association Insurance, Ltd. (4%)

3.2 JOINT AND MIXED ENTERPRISES

These are enterprises with share capital which are owned jointly with other governments and/or other organizations to further common objectives.

Note: Subsidiaries and associates are not listed.

1. Canada Development Corporation
2. Canarctic Shipping Company Limited
3. Cooperative Energy Corporation
4. Lower Churchill Development Corporation Limited
5. Mohawk St. Régis Lacrosse Ltd. (inactive)
6. National Sea Products Ltd.
7. Newfoundland and Labrador Development Corporation Limited
8. North Portage Development Corporation
9. NPM Nuclear Project Managers Canada Inc.
10. N.S. Holdco Ltd.
11. Société Inter-Port de Québec
12. Telesat Canada
13. 125459 Canada Ltd.

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

14. Prestige Poultry Products Ltd.
15. Mount Nansen Mines Ltd.
16. Geoform Designs Inc.

17. Captain Scotts Fish & Chips (1978) Ltd.
18. Romfield Building Corporation Ltd.
19. Dreco Energy Services
20. International Hydrodynamics Co. Ltd.
21. Wilanour Resources Ltd.
22. Blake Resources
23. Totran Services Ltd.
24. House of Brougham Ltd.
25. Equity Capital Investments Ltd.

3.3 OTHER ENTITIES

These are corporate entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies.

1. Agricultural Products Board
2. Asia-Pacific Foundation of Canada
3. The Army Benevolent Fund
4. Association for the Export of Canadian Books
5. The Blue Water Bridge Authority
6. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children
7. Buffalo and Fort Erie Public Bridge Authority
8. Calgary Olympic Development Association
9. Canadian Fitness and Lifestyle Research Institute Inc.
10. Canada Grains Council
11. Canadian International Grains Institute
12. Coaching Association of Canada
13. Forest Engineering Research Institute of Canada
14. FORINTEK Canada Corp.

Harbour Commissions

15. Fraser River Harbour Commission
16. The Hamilton Harbour Commissioners

17. Thunder Bay Harbour Commission
18. Nanaimo Harbour Commission
19. North Fraser Harbour Commission
20. Oshawa Harbour Commission
21. Port Alberni Harbour Commission
22. The Toronto Harbour Commissioners
23. Windsor Harbour Commission
24. Hockey Canada Inc.
25. International Fisheries Commissions Pension Society
26. Last Post Fund
27. Maritime Forestry Complex Corp.
28. Medical Council of Canada
29. The Nature Trust of British Columbia
30. National Sport and Recreation Centre, Inc.
31. Oo-Za-We-Kwun Centre Inc. (inactive)
32. PARTICIPaction
33. POS Pilot Plant Corporation
34. Roosevelt Campobello International Park Commission
35. Saint John Harbour Bridge Authority
36. Terry Fox Humanitarian Award Inc.
37. Trustees of the Olympic Endowment Fund
38. The Vanier Institute of the Family
39. Western Grains Research Foundation
40. XV Winter Games Organizing Committee (OCO'88)
41. Northern Native Fishing Corporation

3.4 INTERNATIONAL ORGANIZATIONS

Corporate entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body.

1. African Development Bank

2. African Development Fund
3. Asian Development Bank
4. Caribbean Development Bank
5. Commonwealth War Graves Commission
6. Inter American Development Bank
7. International Bank for Reconstruction and Development
8. International Boundary Commission
9. International Development Association
10. International Finance Corporation
11. International Fund for Agricultural Development
12. International Joint Commission
13. International Monetary Fund

APPENDIX 'A'

Additions/Deletions to Part II Listings
July 31, 1986 — July 31, 1987

Name	Change	Notes
107744 Canada Inc.	Deleted	Petro-Canada
152160 Canada Inc.	Added	Air Canada
153333 Canada Inc.	Added	Air Canada
346877 Ontario Ltd.	Added	Petro-Canada
Aerospace Realties (1986) Ltd.	Added	Air Canada
Air Canada Services Inc.	Deleted	Air Canada
Air Ontario Holdings Inc.	Deleted	Air Canada
Air Ontario Inc.	Added	Air Canada
AirBC Limited	Added	Air Canada
Aircraft Finance Limited	Deleted	Air Canada
Aircraft Finance Limited, Ireland	Added	Air Canada
Aircraft Finance Limited, United Kingdom	Added	Air Canada
Alberta Products Pipeline Ltd.	Added	Petro-Canada
Aviation Finance Limited	Added	Air Canada
Avitas Inc.	Added	Air Canada
British Commonwealth International Newsfilm Agency Limited	Deleted	Canadian Broadcasting Corporation
The Canadian Co-operative Implements Limited	Deleted	Sold
Canadair Challenger Inc.	Deleted	Canada Development Investment Corporation
Canadair Financial Corporation	Deleted	Canada Development Investment Corporation
Canadair International Limited	Deleted	Canada Development Investment Corporation
Canadair Limited	Deleted	Canada Development Investment Corporation
Canadair Services Limited	Deleted	Canada Development Investment Corporation
Canertech Conservation Inc.	Deleted	Petro-Canada
Canertech Conservation (N.B.—P.E.I.) Inc.	Deleted	Petro-Canada
Canertech Conservation (N.S.) Inc.	Deleted	Petro-Canada
Canertech Conservation (Ontario) Inc.	Deleted	Petro-Canada
Canstar Oil Sands Ltd.	Added	Petro-Canada
Cape Breton Offshore Fabricators Limited	Deleted	Cape Breton Development Corporation
Carnduff Gas Limited	Added	Petro-Canada
Cartierville Financial Corporation	Added	Canada Development Investment Corporation
Challenger Aviation Service GmbH	Deleted	Canada Development Investment Corporation
Coastal Transport Limited	Deleted	Canadian National Railway Company
Coastal Transport Limited	Added	Marine Atlantic Inc.
Cross Canada Flights Ltd.	Deleted	Air Canada
Eastern Carbide Tools Limited	Deleted	Cape Breton Development Corporation
European Expidite Limited, United Kingdom	Added	Air Canada
Extra Executive Transport Gmbh	Added	Air Canada
FORINTEK Canada Corp.	Added	Created 1979—omitted from previous listing
Foothills Engineering Ltd.	Added	Petro-Canada
Foothills Oil Pipe Line Ltd.	Added	Petro-Canada

Name	Change	Notes
Foothills Pipe Lines (Alta.) Ltd.	Added	Petro-Canada
Foothills Pipe Lines Ltd.	Added	Petro-Canada
Foothills Pipe Lines (North B.C.) Ltd.	Added	Petro-Canada
Foothills Pipe Lines (North Yukon) Ltd.	Added	Petro-Canada
Foothills Pipe Lines (Sask.) Ltd.	Added	Petro-Canada
Foothills Pipe Lines (South B.C.) Ltd.	Added	Petro-Canada
Foothills Pipe Lines (South Yukon) Ltd.	Added	Petro-Canada
Foothills Pipe Lines (Yukon) Ltd.	Added	Petro-Canada
GPA Airbus 320 Limited	Added	Air Canada
GPA Finance Limited	Added	Air Canada
GPA Fokker 100 Limited	Added	Air Canada
GPA Fokker 100 (NA) N.V.	Added	Air Canada
GPA Jetprop Inc.	Added	Air Canada
GPA Jetprop Limited	Added	Air Canada
Guiness Peat Aerospace Limited, United Kingdom	Added	Air Canada
Guiness Peat Aerospace Limited, Ireland	Added	Air Canada
Hunter Enterprises Orillia Limited	Deleted	Petro-Canada
Innotech Aviation Enterprises Ltd.	Added	Air Canada
Innotech Aviation Inc.	Added	Air Canada
Innotech Aviation Industries (1986) Ltd.	Added	Air Canada
Innotech Aviation Ltd.	Deleted	Air Canada
Innotech Aviation Nfld. Ltd.	Deleted	Air Canada
Inter B.C. Gas Transmission Ltd.	Added	Petro-Canada
Island & Coastal Natural Gas Co. Ltd.	Added	Petro-Canada
Joseph Elie Limited	Deleted	Petro-Canada
Kanata Hotels International Inc.	Added	Petro-Canada
Laxfuel Corporation	Added	Air Canada
Lax Two Corp	Added	Air Canada
Les Huiles Desroches Inc.	Added	Petro-Canada
Marine Atlantic Inc.	Deleted	Canadian National Railway Company
Marine Atlantic Inc.	Added	Parent Crown corporation
Maritime Forestry Complex Corp.	Added	Created 1980—omitted from previous listing
Montreal Pipe Line Limited	Added	Petro-Canada
Nanisivik Mines Limited	Deleted	Sold
National Parks Citizens Committee Inc.	Deleted	Charter surrendered December 31, 1986
Newfoundland Dockyard Company	Added	Marine Atlantic Inc.
News Film Services Limited	Deleted	Canadian Broadcasting Corporation
Northern Native Fishing Corporation	Added	Created 1982 – omitted form previous listing
Northwood Pulp and Timber Limited	Added	Petro-Canada
Nova, An Alberta Corporation	Deleted	Petro-Canada
OCRA Communications Inc.	Deleted	Canadian National Railway Company
Oil Spill Response Limited	Added	Petro-Canada
Pacific Petrochemicals Limited	Deleted	Petro-Canada
Pacific Petroleums (Overseas) Limited	Deleted	Petro-Canada
Panco Corporation	Added	Air Canada
Petro-Canada Youth Inc.	Added	Petro-Canada
Saint John Port Corporation	Added	Parent Crown Corporation
Saratoga Processing Company Limited	Added	Petro-Canada
Sparfil International Inc.	Deleted	Petro-Canada
Teleglobe Canada	Deleted	Assets sold

Name	**Change**	**Notes**
Teleglobe Canada Limited	Deleted	Sold
Télévision St. François Inc.	Deleted	Canadian Broadcasting Corporation
Toronto Credits Limited	Added	Petro-Canada
Trans-Northern Pipelines Inc.	Added	Petro-Canada
TransTiger Corporation	Added	Air Canada
Trustees of the Olympic Endowment Fund	Added	Created 1985 – omitted from previous listing
House of Brougham Limited	Added	Petro-Canada
Valera Electronics Inc.	Deleted	Petro-Canada
Vancal Properties Ltd.	Added	Petro-Canada
Venezuelan Canadian Oils, C.A.	Deleted	Petro-Canada
Venezuelan Pacific Petroleums, C.A.	Deleted	Petro-Canada
Viatec Resource Systems, Inc.	Deleted	Petro-Canada
W.T. Investments Inc.	Added	Petro-Canada
Wayfare Restaurants Limited	Added	Petro-Canada
Westcoast Diversified Industries Ltd.	Added	Petro-Canada
Westcoast Petroleum Ltd.	Added	Petro-Canada
Westcoast Transmission Company (Alberta) Ltd.	Added	Petro-Canada
Westcoast Transmission Company Inc.	Added	Petro-Canada
Westcoast Transmission Holdings Ltd.	Added	Petro-Canada
Westsat Limited	Deleted	Air Canada
Westsat Limited	Deleted	Air Canada
Cable North Microwave Limited	Added	Canadian Broadcasting Corporation
Canadian Roxy Petroleum	Added	Petro-Canada
Chalut Transport (1974) Inc.	Deleted	Canadian National Railway Company
Dover Petroleum Inc.	Added	Petro-Canada
Express Dorchester Inc.	Deleted	Canadian National Railway Company
Foothills Pipelines (North B.C.) Ltd.	Added	Petro-Canada
Pacific Northern Gas Ltd.	Added	Petro-Canada
PNG Marketing Inc.	Added	Petro-Canada
Texas Pacific Oil Canada Ltd.	Added	Petro-Canada
Transport Route Canada Inc.	Deleted	Canadian National Railway Company
Westcoast Energy Ltd.	Added	Petro-Canada
Westcoast Resources Inc.	Added	Petro-Canada

4. CORPORATE INFORMATION

4.1 JOINT (J) AND MIXED (M) ENTERPRISES—CORPORATIONS WITH SHARE CAPITAL WHICH ARE OWNED JOINTLY WITH ANOTHER LEVEL OF GOVERNMENT AND/OR OTHER ORGANIZATIONS

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
Canada Development Corporation	M	Suite 200 444 Yonge Street Toronto, Ontario M5B 2H4	Minister of State (Privatization)	1971, Canada Development Corporation Act, superseded by 1985 Canada Development Corporation Reorganization Act	December 31/86 A = $6,324.3M L = $5,161.8M	Thorne, Ernst & Whinney	To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.	10.1%
Canarctic Shipping Company Limited	M	Suite 809 350 Sparks Street Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31/86 A = $37.2M L = $42.6M	Coopers & Lybrand	To acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.	51%
Cooperative Energy Corporation	M	2000, 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31/86 A = $179.6M L = $69.7M	Touche, Ross & Co.	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources./To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.	25%
Lower Churchill Development Corporation Limited	J	P.O. Box 9100 St. John's, Nfld. A1A 2X8	Energy, Mines and Resources	1978, Newfoundland Companies Act	December 31/86 A = $30.2M L = $95,000	Clarkson Gordon & Co.	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.	49%
Mohawk St. Régis Lacrosse Ltd.	M	c/o Honeywell, Wotherspoon 500-90 Sparks Street Ottawa, Ontario K1P 5B4	Indian Affairs and Northern Development	1975, Business Corporations Act of Ontario	August 31/83 (Inactive)	N/A	To acquire assets of an insolvent lacrosse stick manufacturing company located on St. Régis Reserve, Cornwall Island.	(inactive)
National Sea Products Ltd.	M	1959 Upper Water Street Halifax, N.S. B3J 3B7	Minister of State (Privatization)	1953, Nova Scotia Companies Act	December 28/86 A = $288.4M L = $205.8M	Clarkson, Gordon & Co.	The processing and marketing of fish, seafoods and fish by-products./ Restructuring the Atlantic fisheries. (Shares are held by N.S. Holdco)	19.6%

* Federal Percentage of Ownership calculation is based on number of votes.

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End/ Total Assets (A)/ Liabilities (L)	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage*
Newfoundland and Labrador Development Corporation Limited	J	136 Crosbie Road Viking Building St. John's, Nfld. A1B 3K3	Regional Industrial Expansion	1973, Newfoundland Companies Act	March 31/87 A = $34.2M L = $34.2M	Clarkson, Gordon & Co.	To assist small- and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.	40%
North Portage Development Corporation	J	1100-444 St. Mary Avenue Winnipeg, Man. R3C 3T1	Regional Industrial Expansion	1983, Manitoba Corporations Act	March 31/87 A = $63.4M L = $3.7M	Coopers & Lybrand	To foster the social and economic development of the North Portage area in the core area of Winnipeg./Under the Special Recovery Capital Projects, stimulating economic recovery in Canada and Manitoba.	33.3%
NPM Nuclear Project Managers Canada Inc.	M	620 Dorchester Blvd. West Montreal, Que. H3B 1N8	Energy, Mines and Resources	1982, Canada Business Corporations Act	March 31/86 (Inactive)	N/A	Nuclear Project and Construction Management./To transfer this activity to the private sector.	13.34%
N.S. Holdco Ltd.	M	c/o Cox, Downie Goodfellow Suite 1100 1959 Upper Water Street Halifax, N.S. B3J 3E5	Minister of State (Privatization)	1983, Canada Business Corporations Act, continued under the 1984, Nova Scotia Companies Act	December 31/86 A = $118.9M L = $.3M	Thorne, Ernst & Whinney	To hold the assets owned by Canada and the Bank of Nova Scotia, including Canada's and the Bank of Nova Scotia's shares in National Sea Products Limited./Restructuring the Atlantic fisheries.	38%
Société Inter-Port de Québec	J	Suite 802 1126, chemin St-Louis Place Sillery Sillery, Que. G1S 1E5	Regional Industrial Expansion	1974, Special Act of the Government of Quebec	March 31/87 A = $3.9M L = $25,000	Poissant Richard, Thorne Riddell & Co.	To develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infra- structure.	40%
Telesat Canada	M	333 River Road Vanier, Ontario K1L 8B9	Communications	1969, Telesat Canada Act	December 31/86 A = $373.8M L = $213.5M	Peat, Marwick, Mitchell & Co.	To establish multi-purpose satellite telecommunication systems.	50%*
125459 Canada Ltd.	M	c/o Cox, Downie Goodfellow Suite 1100 1959 Upper Water Street Halifax, N.S. B3J 3E5	Minister of State (Privatization)	1983, Canada Business Corporations Act	December 31/86 A = $158.4M L = NIL	Thorne, Ernst & Whinney	Jointly owned by Canada, Newfoundland and the Bank of Nova Scotia./Restructuring the Atlantic fisheries.	62.5%

* Excludes 3.75% held by CN.

Notes

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations in lieu of a cash levy payable to the Crown:

Prestige Poultry Products Ltd.
Mount Nansen Mines Ltd.
Geoform Designs Inc.
Captain Scotts Fish & Chips (1978) Ltd.
Romfield Building Corporation Ltd.
Dreco Energy Services
International Hydrodynamics Co. Ltd.
Wilanour Resources Ltd.
Blake Resources
Totran Services Ltd.
House of Brougham Ltd.
Equity Capital Investments Ltd.

4.2 OTHER ENTITIES— CORPORATE ENTITIES WITHOUT SHARE CAPITAL FOR WHICH THE GOVERNMENT OF CANADA HAS A RIGHT TO APPOINT MEMBERS TO THE BOARDS OF DIRECTORS

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Agricultural Products Board	Room 3115 Sir John Carling Bldg. Ottawa, Ont. K1A 0C5	Agriculture	1951, Agricultural Products Board Act	March 31	Auditor General of Canada	To buy, sell or import agricultural products. It may purchase and hold commodities for later sale, emergency relief in Canada or assistance programs abroad.	N/A
Asia-Pacific Foundation of Canada	Room 666 999 Canada Place Vancouver, B.C. V6C 3E1	Secretary of State for External Affairs	1984, Asia-Pacific Foundation of Canada Act	June 30	Coopers and Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.	N/A
Army Benevolent Fund	Veterans Affairs Bldg. 284 Wellington Street Ottawa, Ont. K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants./Profits from services operated for the benefit of the Canadian Army during the Second World War were allocated to the Army Benevolent Fund for disbursement.	N/A
Association for the Export of Canadian Books	Suite 1101 1 Nicholas St. Ottawa, Ont. K1N 7B7	Communications	1972, Canada Corporations Act	March 31	Robert B. Shortly	To assist in expanding the export of Canadian published books.	N/A
The Blue Water Bridge Authority	Bridge Street Point Edward, Ont. N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	William J. Hipple	To hold, operate, maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario and Port Huron, Michigan, USA, across the St. Clair River.	N/A
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Queen Elizabeth II Canadian Research Fund Jeanne Mance Bldg. Tunney's Pasture Ottawa, Ont. K1A 0W9	Health and Welfare[1]	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	The furthering of research into the diseases of children and the prevention and cure of such diseases.	N/A
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza, Buffalo, N.Y. 14213 U.S.A.	Finance	1934, Buffalo and Fort Erie Public Bridges Company Act	December 31	Arthur Young & Co.	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario.	N/A
Calgary Olympic Development Association	Canada Olympic Park Sub P.O. 55 Calgary, Alta. T3B 0H0	Health and Welfare[2]	1979, Societies Act of Alberta	March 31	Vennard, Johannesen and Co.	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Canadian Fitness and Lifestyle Research Institute Inc.	Suite 200 47 Clarence Street Ottawa, Ontario K1N 9K1	National Health and Welfare	1980, Canada Corporations Act	March 31	Deloitte, Haskins and Sells	To collect, interpret and disseminate information pertaining to the fitness levels of Canadians.	N/A
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Man. R3C 3Z3	Minister of State for Grains and Oilseeds	1969, Canada Corporations Act	March 31	Thorne, Ernst & Whinney	To provide a forum in which Council members representing all facets of the grain industry could discuss mutual problems, study particular issues and provide advice to the government.	N/A
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Man. R3C 3G7	International Trade	1972, Canada Corporations Act	March 31	Deloitte, Haskins & Sells	To offer courses in grain technology and handling to influential foreign participants in the field to develop existing and potential markets abroad for Canadian grains and oilseeds./ Promotional tool for the export of Canadian grain, oilseeds and products.	N/A
Coaching Association of Canada	B-10 333 River Road Vanier, Ont. K1L 8H9	Health and Welfare	1970, Canada Corporations Act	March 31	Ouseley and Angus	To provide programs, services and publications to improve coaching effectiveness throughout Canada.	N/A
Forest Engineering Research Institute of Canada	143 Place Frontenac Pointe Claire, Que. H9R 4Z7	Minister of State Forestry and Mines	1986, Canada Corporations Act	December 31	Touche, Ross & Co.	To carry out research and development projects to demonstrate practical measures for increasing the efficiency of wood harvesting in Canada.	N/A
FORINTEK Canada Corp.	6620 N.W. Marine Dr. Vancouver, B.C. V6T 1X2	Minister of State Forestry and Mines	1979, Canada Corporations Act	March 31	Touche, Ross & Co.	To carry out research and development activities in solid wood products and provide specialized advice on forest products to the federal government.	N/A
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Hamilton Harbour Commissioners	605 James Street North Hamilton, Ont. L8L 1K1	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Spicer, McGillivray & Co.	To regulate and control navigation and all works and operations within the harbour.	N/A
Hockey Canada Inc.	c/o Olympic Saddledome P.O. Box 1060 Calgary, Alta. T2P 2K8	Health and Welfare	1969, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To support national hockey teams representing Canada in international competition and to support generally the playing of hockey in Canada.	N/A

International Fisheries Commissions Pension Society	c/o Treasury Board of Canada L'Esplanade Laurier West Tower 300 Laurier Street Ottawa, Ont. K1A 0R5	Fisheries and Oceans	1970, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters is in any country established and maintained by Canada or the U.S., or both.	N/A
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Que. H3B 1M7	Veterans Affairs	1922, Federal Charter	March 31	Audit Services Bureau	To ensure that qualified veterans receive dignified burials.	N/A
Maritime Forestry Complex Corp.	Hugh John Flemming Forestry Centre RR #10, Fredericton, N. B. E3B 6H6	Minister of State Forestry and Mines	1980, Maritime Forestry Complex Corporation Act, New Brunswick	March 31	Thorne, Ernst & Whinney	To establish a Maritime Provinces Regional Forestry Complex.	N/A
Medical Council of Canada	1867 Alta Vista Dr. P.O. Box 8234 Ottawa, Ont. K1G 3H7	National Health and Welfare	1912, Canada Medical Act	December 31	Thorne, Ernst & Whinney	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.	N/A
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5K4	Transport	1960, Harbour Commissions Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Nature Trust of British Columbia	909-100 Park Royal South West, Vancouver, B.C. V7T 1A2	Prime Minister	1971, Canada Corporations Act	December 31	Thorne, Ernst & Whinney	To purchase and preserve ecologically important parcels of land in B.C.	N/A
National Sport and Recreation Centre, Inc.	333 River Road Vanier, Ont. K1L 8H9	National Health and Welfare	1974, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To assist organizations concerned with the development of Canadian sport and recreation by providing support services in the area of administration and promotion.	N/A
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Northern Native Fishing Corporation	P.O. Box 876 4-214 Third Ave. West, Prince Rupert, B.C. V8J 3Y1	Indian Affairs and Northern Development	1982, British Columbia Companies Act	January 31	Arthur Andersen & Co.	To ensure preservation of a fleet of fishing vessels and related licences for the long-term benefit of native fishermen.	N/A
Oo-Za-We-Kwun Centre Inc.	c/o Frank E. Price and Associates Suite 105 62 Margrove Street Winnipeg, Man. R3C 1N1	Indian Affairs and Northern Development	1971, Manitoba Companies Act	March 31	(inactive)	To provide training for Native people.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Oshawa Harbour Commission	1050 Farewell Ave. Oshawa, Ont. L1H 6N6	Transport	1961, Oshawa Harbour Commissioners Act	December 31	K.R. Craven	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
PARTICIPaction	40 Dundas St. West Suite 220 Toronto, Ont. M5G 2C2	Health and Welfare	1971, Canada Corporations Act	March 31	Peat, Marwick, Mitchell and Co.	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles.	N/A
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7N 2R4	Minister of State for Grains and Oilseeds	1973, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To increase processing of grains and oilseeds into marketable products./To encourage and promote the development and increase of value-added agriculturally based products for domestic and export consumption.	N/A
Port Alberni Harbour Commission	P.O. Box 99 2750 Harbour Road Port Alberni, B.C. V9Y 7M6	Transport	1947, Harbour Commissions Act	December 31	Newman Hill, Duncan & Lacoursière	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool, Campobello Island N.B. E0G 3H0	Secretary of State for External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Brooks and Carter	To administer as a memorial the Roosevelt Campobello International Park.	N/A
Saint John Harbour Bridge Authority	P.O. Box 6176 Station A Saint John, N.B. E2L 4R6	Finance	1962, Statute passed by Province of N.B.	March 31	Touche, Ross & Co.	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.	N/A
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ont. K1P 5E3	Health and Welfare	1982, Canada Corporations Act	April 30	Touche, Ross & Co.	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships.	N/A
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ont. P7B 5E8	Transport	1958, Lakehead Harbour Commissioners Act	December 31	Clarkson, Gordon & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Toronto Harbour Commissioners	60 Harbour Street Toronto, Ont. M5J 1B7	Transport	1911, Toronto Harbour Commissionners Act	March 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Vanier Institute of the Family	120 Holland Ave. Ottawa, Ont. R1X 0X6	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.	N/A

Western Grains Research Foundation	Suite 1101 75 Albert Street Ottawa, Ont. K1P 5E7	Agriculture	1981, Canada Corporations Act	December 31	G.A. Welch and Company	To help with improving the productivity and profitability of grains and oilseeds production in the prairie provinces.	N/A
Windsor Harbour Commission	500 Riverside Drive West Windsor, Ont. N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat, Marwick & Mitchell	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
XV Winter Games Organizing Committee (OCO'88)	P.O. Box 1988 Station C Calgary, Alta.	Health and Welfare[3]	1982, Canada Corporations Act	March 31	Coopers & Lybrand	To raise, receive and maintain a fund in support of the XV Olympic Games./To support the planning and staging of the XV Olympic Games.	N/A
Trustees of the Olympic Endowment Fund	Government of Canada Office for the 1988 Olympic Winter Games Harry Hays Bldg. 220-4th ave. S. E. Calgary, Alta. T2P 3C3	Health and Welfare	1985, Olympic Trust Fund Document[4]	March 31	Vennard Johannesen & Co.	Promoting Canadian high-performance amateur sport and such other charitable purposes as the trustees appoint from time to time.	N/A

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[1] The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".

[2] Two directors appointed by the Minister of State, Fitness and Amateur Sport who has received delegated authority from the Minister of Health and Welfare.

[3] Federal appointment is made by the Minister of State for Fitness and Amateur Sport.

[4] Not a corporate entity.

4.3 INTERNATIONAL ORGANIZATIONS— CORPORATE ENTITIES CREATED PURSUANT TO INTERNATIONAL AGREEMENTS TO WHICH CANADA HAS A RIGHT TO APPOINT OR ELECT MEMBERS TO A GOVERNING BODY

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
African Development Bank	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	Secretary of State for External Affairs	1963, Agreement signed by member countries	December 31	Akintola Williams & Co.	To contribute to the acceleration of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	3.2%
African Development Fund	01 P.O. Box 1387 Abidjan 01 Ivory Coast Africa	Secretary of State for External Affairs	1972, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	9.45%
Asian Development Bank	P.O. Box 789 Manila, The Philippines	Secretary of State for External Affairs	1965, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To lend funds, promote investments and provide technical assistance to developing countries, and generally to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	5.8%
Caribbean Development Bank	P.O. Box 408 Wildey, St. Michael Bridgetown, Barbados	Secretary of State for External Affairs	1969, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the harmonious economic growth and development of the member countries and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	11.9%
Commonwealth War Graves Commission	2 Marlow Road Maidenhead, Berks. U.K. Sl6 7DX	Veterans Affairs	1917, Royal Charter	March 31	Deloitte Haskins & Sells	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.	N/A
Inter American Development Bank	1300 New York Ave. Washington, D.C. U.S.A. 20577	Secretary of State for External Affairs	1959, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the acceleration of the process of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	4.6%
International Bank for Reconstruction and Development	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreement Act	June 30	Price, Waterhouse & Co.	To assist in the reconstruction and development of territories of member countries.	3.2%

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
International Boundary Commission	615 Booth Street Ottawa, Ont. K1A 0E9	Secretary of State for External Affairs	1908, Treaty 1960, International Boundary Commission Act	March 31	Auditor General of Canada	To keep the boundary vista entirely free of obstruction and plainly marked for the proper enforcement of customs, immigration, fishing and other laws of Canada and the U.S. The Commission is concerned with fixing things on the boundary line or near it, not with movement across it.	N/A
International Development Association	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse & Co.	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.	3.3%
International Finance Corporation	1818 H Street N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No. 6, 1956	June 30	Price Waterhouse & Co.	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.	3.7%
International Fund for Agricultural Development	107 Via Del Serafico 00142 Rome, Italy	Secretary of State for External Affairs	1976, International Agreement	December 31	Price, Waterhouse & Co.	To mobilize additional resources to be made available on concessional terms for agricultural development in member states. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
International Joint Commission	100 Metcalfe St. Ottawa, Ont. K1P 5M1	Secretary of State for External Affairs	1909, Boundary Waters Treaty Act	March 31	Auditor General of Canada	To deal with the use, obstruction and diversion of boundary waters and rivers crossing the boundary between Canada and the U.S.	N/A
International Monetary Fund	700 19th St., N.W. Washington, D.C. U.S.A. 20431	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.	N/A